



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Robert Saliba  
DOCKET NO.: 14-00666.001-R-1  
PARCEL NO.: 16-15-309-033

The parties of record before the Property Tax Appeal Board are Robert Saliba, the appellant, by attorney David Lavin of Robert H. Rosenfeld and Associates, LLC, in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby **A** **Reduction** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$100,059  
**IMPR.:** \$165,000  
**TOTAL:** \$265,059

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2014 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a one-story dwelling of stucco exterior construction that has 3,000 square feet of living area. The dwelling was constructed in 2001. Features include a finished basement, central air conditioning, a fireplace and a 441 square foot attached garage. The subject property is located in Moraine Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted information on three assessment comparables located in close proximity to the subject. The comparables consist of one-story dwellings of brick or stucco exterior construction and were built in 2000. Features had varying degrees of similarity when compared to the subject. The dwellings contain from 3,058 to 3,164 square feet of living area and have improvement

assessments ranging from \$114,540 to \$132,407 or from \$36.20 to \$42.91 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$283,305. The subject property has an improvement assessment of \$183,246 or \$61.08 per square foot of living area. In support of the subject's assessment, the board of review submitted an equity analysis of three assessment comparables located in close proximity to the subject. The comparables are improved with one-story or two-story brick or stucco dwellings that were built in 2000. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 2,732 to 3,148 square feet of living area and have improvement assessments ranging from \$148,990 to \$189,668 or from \$54.54 to \$60.25 per square foot of living area.

The board of review argued subject sold in July 2014 for \$850,000 \$283.33 per square foot of living area including land. The board of review noted comparable #1 sold in November 2013 for \$869,000 or \$318.08 per square foot of living area including land<sup>1</sup>. Finally, the board of review argued the appellant's comparables do not have finished basements, unlike the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains six assessment comparables for the Board's consideration. The Board gave less weight to comparable #3 submitted by the board of review due to its dissimilar two-story design when compared to the subject. The Board finds the remaining comparables are most similar when compared to the subject in location, design, size, age and most features. These comparables have improvement assessments ranging from \$114,540 to \$170,931 or from \$36.20 to \$57.61 per square foot of living area. The subject property has an improvement assessment of \$183,246 or \$61.08 per square foot of living area, which falls above the range established by the most similar assessment comparables contained in the record. After considering adjustments to these most similar comparables for differences when compared to the subject's, the Board finds the subject's assessment is excessive. Therefore, a reduction in the subject's improvement assessment is warranted.

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<sup>1</sup> Board of review comparable #1 has an improvement assessment of \$54.54 per square foot of living area while the subject has an improvement assessment of \$61.08 per square foot of living area, although the subject sold for sold for less than board of review comparable #1.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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Chairman



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Member



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Member



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Member

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Member

DISSENTING: \_\_\_\_\_

**CERTIFICATION**

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: July 22, 2016



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Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of

the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.