



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

APPELLANT: Steve Amiel
DOCKET NO.: 14-00667.001-R-1
PARCEL NO.: 16-36-307-006

The parties of record before the Property Tax Appeal Board are Steve Amiel, 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 finds **No Change** 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: \$ 84,620
IMPR.: \$175,008
TOTAL: \$259,628

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 part one-story, one and one-half story, two-story and three-story¹ stone exterior dwelling that has 4,657 square feet of living area. The dwelling was constructed in 1965. Features include a partially finished basement, central air conditioning, two fireplaces and a 768 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. The comparables consist of two-story dwellings of brick exterior construction that were built in 1964 or 1968. Features had varying degrees of

¹ See subject's property record card submitted by the board of review.

similarity when compared to the subject. The dwellings range in size from 3,884 to 4,122 square feet of living area and have improvement assessments ranging from \$87,433 to \$121,251 or from \$21.21 to \$31.22 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 \$259,628. The subject property has an improvement assessment of \$175,008 or \$37.58 per square foot of living area. In support of the subject's assessment, the board of review submitted an equity analysis of four assessment comparables. The comparables are improved with 1.75 or 2-story brick or stone dwellings that were built from 1968 to 1984. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 4,479 to 4,686 square feet of living area and have improvement assessments ranging from \$180,304 to \$228,956 or from \$38.48 to \$51.12 per square foot of living area.

The board of review argued appellant's comparables are smaller in dwelling than the subject; comparable #1 has a basement that is 87% smaller than the subject; and comparable #3 has an unfinished basement and no garage, inferior to 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains seven assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due their smaller dwelling size when compared to the subject. Additionally, comparable #1 has a considerably smaller basement than the subject and comparable #3 has an unfinished basement and lacks a garage, inferior to the subject. The Board also gave less weight to comparables #1 and #4 submitted by the board of review. Comparable #1 is newer in age than the subject and comparable #4 has an unfinished basement, unlike the subject. The Board finds the remaining two comparables are most similar when compared to the subject in location, design, size, age and features. These comparables have improvement assessments of \$194,090 and \$202,480 or \$43.32 and \$44.32 per square foot of living area. The subject property has an improvement assessment of \$175,008 or \$37.58 per square foot of living area, which is less than the two 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 supported. Therefore, no reduction in the subject's improvement assessment is warranted.

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.



Chairman



Member



Member



Member

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



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.