



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

APPELLANT: Raymond Bianchi  
DOCKET NO.: 14-00694.001-R-1  
PARCEL NO.: 14-29-403-003

The parties of record before the Property Tax Appeal Board are Raymond Bianchi, 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:** \$36,893  
**IMPR.:** \$158,969  
**TOTAL:** \$195,862

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 tri-level single family dwelling of brick and frame exterior construction with 3,412 square feet of living area. The dwelling was constructed in 1978. The subject has a lower level with finished area and a basement. Features include central air conditioning, three fireplaces and a 1,205 square foot attached garage. The property has a 61,084 square foot site and is located in Deer Park, Ela Township, Lake County.

In support of this argument the appellant submitted information on three equity comparables located within 0.45 of a mile from the subject property. The appellant did not challenge the subject's land assessment. The comparables are improved with two-story single family dwellings and have varying degrees of similarity when compared to the subject. The dwellings contain 3,234 or 3,285 square feet of living area and have improvement assessments ranging from \$74,548 to \$115,771 or from \$22.69 to \$35.24 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$195,862. The subject property has an improvement assessment of \$158,969 or \$46.59 per square foot of living area.

The board of review submitted a memorandum from Martin P. Paulson, Clerk of the Lake County Board of Review, along with additional data. Paulson asserted that the comparables submitted by the appellant were not tri-level homes. Paulson stated, "It is important to note that the subject appears to be the largest tri-level home in the assessment neighborhood." Paulson argued that the improvement assessment is reasonable given the subject's superior property characteristics. Therefore, Paulson on behalf of the board of review believes that the submitted evidence supports the equity of the subject's 2014 assessment.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within 0.46 of a mile from the subject property. The comparables are improved with tri-level single family dwellings and have varying degrees of similarity when compared to the subject. The dwellings range in size from 2,530 to 2,677 square feet of living area and have improvement assessments ranging from \$107,266 to \$120,654 or from \$41.23 to \$46.61 per square foot of living area.

### **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). 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to appellant's comparables based on these comparables being a two-story design when compared to the subject's tri-level design. The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables are smaller than the subject, but are similar in location, age, design and features. These comparables had improvement assessments that ranged from \$41.23 to \$46.61 per square foot of living area. The subject's improvement assessment of \$46.59 per square foot of living area falls within the range established by the best comparables in this record. The Board finds the subject property is at the upper end of the range but superior in number of fireplaces, garage size and basement area. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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.