



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

APPELLANT: Lawrence Hillman  
DOCKET NO.: 14-00845.001-R-1  
PARCEL NO.: 16-21-403-003

The parties of record before the Property Tax Appeal Board are Lawrence Hillman, the appellant, by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd 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:** \$104,526  
**IMPR.:** \$115,811  
**TOTAL:** \$220,337

Subject only to the State multiplier as applicable.

**ANALYSIS**

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 two-story dwelling of frame construction with 3,260 square feet of living area. The dwelling was originally constructed in 1949 and remodeled in 2009. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 460 square foot garage. The property has a 37,926 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of this argument the appellant submitted limited information on three comparables. The comparables had improvement assessments ranging from \$23.73 to \$31.60 per square foot of living area. These same comparables sold from January 2011 to April 2012 for prices ranging from \$370,000 to \$439,000 or from \$119.97 to \$151.52 per square foot of living area, including land. Appellant's counsel failed to disclose detailed information regarding the comparables for

proximity to the subject, basement area, basement finish and garage data, if any. For this reason, little weight is given the appellant's comparables in the Board's analysis.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$220,337. The subject's assessment reflects a market value of \$661,276 or \$202.85 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Lake County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparables. The comparables had improvement assessments ranging from \$35.02 to \$37.69 per square foot of living area. Two of the comparables sold in April and July 2014 for \$672,000 and \$770,000, respectively, or for \$231.17 and \$295.81 per square foot of living area, including land.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the board of review comparable sales which contained more detailed information. These most similar comparables sold for prices of \$295.81 and \$231.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$202.85 per square foot of living area, including land, which less than the two best comparable sales in this record. More weight was given the board of review sales than the appellant comparables based on the limited information submitted by the appellant and because the appellant's sales were too remote to be of value for a 2014 assessment date. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on this basis.

The appellant also argued assessment inequity as a 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.

Utilizing the board of review's comparables, the Board finds the subject's improvement assessment of \$35.52 is within the established range of the best comparables in this record which had improvement assessments ranging from \$35.02 to \$37.69 per square foot of living area. Based on this record, the Board finds no reduction is warranted on this basis.

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.