



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

APPELLANT: Anthony Camodeca
DOCKET NO.: 14-01094.001-R-1
PARCEL NO.: 01-13-400-006

The parties of record before the Property Tax Appeal Board are Anthony Camodeca, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC, in Lake Forest; 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: \$36,837
IMPR.: \$57,024
TOTAL: \$93,861

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 frame dwelling that has 1,513 square feet of living area. The dwelling was constructed in 1969. Features include an unfinished walkout basement, central air conditioning, a fireplace and a 1,304 square foot detached garage. The subject property is located in Antioch Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal.¹ In support of the inequity claim, the appellant submitted information on three assessment comparables. The analysis was computer generated from the

¹ The appellant's counsel selected "Comparable sales" as the basis of the appeal on the residential appeal petition. However, the appellant submitted only one comparable sale from 2008, which is not relevant for the 2014 tax year. Since no objection was raised by the board of review, the Board shall proceed with this appeal on the basis of assessment equity in accordance with the evidence in the record.

Lake County Assessor's website. The comparables are located from .05 to .28 of a mile from the subject. The comparables consist of one-story dwellings of frame exterior construction that were built in 1960 or 1965. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,634 to 2,134 square feet of living area and have improvement assessments ranging from \$45,247 to \$66,501 or from \$27.69 to \$31.16 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 property of \$93,861. The subject property has an improvement assessment of \$57,024 or \$37.69 per square foot of living area. In support of the subject's assessment, the board of review submitted an equity analysis of four comparables located from .10 to .95 of a mile from the subject. The comparables consist of one-story dwellings of frame exterior construction that were built from 1955 to 1978. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,352 to 1,794 square feet of living area and have improvement assessments ranging from \$47,866 to \$64,886 or from \$35.40 to \$42.68 per square foot of living area.

The board of review argued appellant's comparables #1 and #2 have smaller basements and each comparable has a garage that is significantly smaller when compared to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant's counsel alleged the subject was originally built in the 1940's and was remodeled in 2007.² Appellant's counsel alleged board of review comparables #3 and #4 are on a different lake than the subject. The appellant contends comparable #1 is the only comparable that is on the same lake as the subject. However, this property has a higher quality grade, newer in age and has one more bathroom, but is assessed less than the subject on a per square foot basis. The appellant contends comparable #2 has an effective age that is nine years newer than the subject,³ a walkout lower level with 800 square feet of finished area and has one more bathroom than the subject.

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.

² The subject's property record card shows the subject dwelling was constructed in 1969. The large detached garage was constructed in 2001, a deck was constructed in 2007 and the walkout basement feature was added in 2010.

³ Comparables #1 and #3 submitted by the appellant are nine years older than the subject.

As an initial matter, the Board finds that not until the rebuttal evidence filed by the taxpayer, neither party disclosed the subject or comparables were situated near lakes. Neither party provided a map depicting the location of the subject or comparables for the Board's consideration. The Board finds the record contains seven assessment comparables for the Board's consideration. The Board gave less weight to comparables #1 and #3 submitted by the appellant and comparables #2 and #3 submitted by the board of review due to their older or newer age when compared to the subject. Additionally, appellant's comparable #3 is larger in dwelling size when compared to the subject. The Board finds the remaining three comparables are more similar when compared to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments ranging from \$46,938 to \$64,787 or from \$27.89 to \$42.68 per square foot of living area. The subject property has an improvement assessment of \$57,024 or \$37.69 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement 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



Acting 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: September 23, 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.