



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

APPELLANT: Lou Groebner
DOCKET NO.: 14-01259.001-R-1
PARCEL NO.: 15-25-400-001

The parties of record before the Property Tax Appeal Board are Lou Groebner, 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, 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: \$66,931
IMPR.: \$94,974
TOTAL: \$161,905

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 1.5-story dwelling of brick construction with 2,913 square feet of living area. The dwelling was constructed in 1972. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached 2,650 square foot garage. The property has a 56,192 square foot site and is located in Riverwoods, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within .34 of a mile from the subject. The comparables consist of two-story

brick dwellings that were built in 1964 or 1965. The homes range in size from 2,560 to 2,760 square feet of living area and feature basements, one of which has finished area. Each comparable has central air conditioning, one or two fireplaces and a garage of either 572 or 713 square feet of building area. The comparables have improvement assessments ranging from \$33,705 to \$79,168 or from \$13.16 to \$28.68 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$62,571 or \$21.48 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 \$161,905. The subject property has an improvement assessment of \$94,974 or \$32.60 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables located within .51 of a mile from the subject. The comparables consist of a 1.5-story and seven, two-story brick or frame dwellings that were built between 1967 and 1980. The homes range in size from 2,489 to 3,402 square feet of living area and feature basements, four of which have finished areas. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 477 to 1,080 square feet of building area. The comparables have improvement assessments ranging from \$81,394 to \$105,415 or from \$30.86 to \$34.86 per square foot of living area.

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). 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 a total of eleven comparable properties to support their respective positions before the Property Tax Appeal Board. The comparables have varying degrees of similarity to the subject property in location, age, exterior construction, design, size and/or other features. The eleven comparables had improvement assessments that ranged from \$13.16 to \$34.86 per square foot of living area. The subject's improvement assessment

of \$32.60 per square foot of living area falls within the range established by the comparables in this record and appears to be well-supported when giving due consideration to differences in age, design, size and/or features, including the subject's substantially larger garage when compared to these properties.

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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

Member

DISSENTING:

C E R T I F I C A T I O N

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: April 22, 2016

A. Hertel

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.