



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

APPELLANT: Lauro & Velta Torres
DOCKET NO.: 14-01265.001-R-1
PARCEL NO.: 11-22-314-004

The parties of record before the Property Tax Appeal Board are Lauro & Velta Torres, the appellants, by attorney Robert Rosenfeld, 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 A Reduction 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: \$50,561
IMPR.: \$92,916
TOTAL: \$143,477

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 brick exterior construction with 3,204 square feet of living area. The dwelling was constructed in 1985. Features of the home include a crawl space foundation, central air conditioning, three bathrooms, two fireplaces and a 767 square foot brick exterior garage. The property has a 46,352 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables located within 0.23 of a mile from the subject property. The comparables are improved with two-story single family frame or brick dwellings and have varying degrees of similarity when compared to the subject. The dwellings range in size from 2,726 to 3,066 square feet of living area and have improvement assessments ranging from \$78,638 to \$80,634 or from

\$26.05 to \$29.53 per square foot of living area. The appellants requested the total assessment be reduced to \$140,732.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,599. The subject property has an improvement assessment of \$98,038 or \$30.60 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within 0.39 of a mile from the subject property. The comparables are improved with two-story single family frame or brick dwellings and have varying degrees of similarity when compared to the subject. The dwellings range in size from 3,004 to 3,260 square feet of living area and have improvement assessments ranging from \$91,987 to \$109,606 or from \$28.56 to \$35.82 per square foot of living area. The board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The taxpayers contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to the appellants' comparables #1 and #2 and the board of review's comparables #1, #2 and #4 due to full or partial basements when compared to the subject's crawl space foundation. The Board finds the best evidence of assessment equity to be appellants' comparable #3 along with board of review comparable #3. These comparables each lack basements and have varying degrees of similarity when compared to the subject in location, dwelling size and features. The subject property is superior in age and number of bathrooms when compared to the two best comparables. The comparables had improvement assessments of \$79,855 and \$93,115 or \$26.05 and \$28.56 per square foot of living area, respectively. The subject's improvement assessment of \$98,038 or \$30.60 per square foot of living area falls above the best comparables in this record both in overall improvement and on a per square foot basis. Furthermore, the subject is still slightly superior to these best comparables in number of bathrooms and age. Based on this record the Board finds the appellants did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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.



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:

August 19, 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.