



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

APPELLANT: Timothy & Gaye Wisniewski
DOCKET NO.: 15-01518.001-R-1
PARCEL NO.: 02-18-101-022

The parties of record before the Property Tax Appeal Board are Timothy & Gaye Wisniewski, the appellants; 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: \$17,343
IMPR.: \$77,523
TOTAL: \$94,866

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 2015 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 is improved with a one-story dwelling of frame exterior construction with 1,952 square feet of living area situated on a 19,166 square foot site. The dwelling was constructed in 2002 and it features a full unfinished basement, central air conditioning, fireplace, and an attached garage of 735 square feet of building area. The property is located in Antioch, Antioch Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. The appellants are not contesting the land assessment. In support of this argument, the appellants submitted information on four assessment comparables with various degrees of similarity to the subject. Appellants' comparables are improved with one-story dwellings of frame exterior construction. The dwellings were constructed between 2000 and 2004 and range in size from 1,761 to 2,012 square feet of living area. The comparables feature full finished and unfinished basements, central air conditioning, and three comparables feature a fireplace. The comparables also feature garages

measuring from 441 to 768 square feet of building area. The comparables have an improvement assessment ranging from \$49,748 to \$72,146 or from \$26.62 to \$38.06 per square foot of living area. Based on this evidence, the appellants requested that the improvement assessment of the subject be reduced to \$67,188 or \$34.42 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 \$94,866. The subject property has an improvement assessment of \$77,523 or \$39.71 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 in the same neighborhood code assigned by the township assessor as the subject property. The comparables are improved with one-story dwellings of frame exterior construction ranging in size from 1,518 to 2,000 square feet of living area. The dwellings were constructed between 2004 and 2010 and feature full finished and unfinished basements, central air conditioning, and two comparables feature a fireplace. The comparables also feature garages ranging in size from 651 to 838 square feet of building area. The comparables have an improvement assessment ranging from \$74,544 to \$91,606 or from \$37.27 to \$39.77 per square foot of living area. Based on this evidence, the board of review requested that the subject's improvement assessment be affirmed.

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

The parties submitted a total of eight suggested comparables for the Board's consideration. The Board gave less weight to the appellants' comparable #4 due to being in a different neighborhood code assigned by the township assessor as the subject property. The Board also gave less weight to the appellants' comparable #3 due to its finished basement, having no fireplace, and a smaller garage. The Board gave less weight to board of review comparable #4 due to its smaller size and newer construction compared to the subject. The Board also gave less weight to board of review comparable #3 due to its considerably newer construction compared to the subject.

The Board finds the best evidence of assessment equity to be the remaining four comparables. These comparables are most similar in location, dwelling size, design, age and features when compared to the subject property. The four comparables have improvement assessments ranging from \$67,029 to \$77,149, or from \$37.13 to \$39.77 per square foot of living area. The subject's improvement assessment of \$77,523, or \$39.71 per square foot of living area falls within the range established by the best comparables in this record on a square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this record, the Board finds the

appellants 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



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: December 18, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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