



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

APPELLANT: David Rozenblast
DOCKET NO.: 15-01551.001-R-1
PARCEL NO.: 15-36-103-012

The parties of record before the Property Tax Appeal Board are David Rozenblast, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$92,362
IMPR.: \$288,996
TOTAL: \$381,358

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 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 consists of a two-story dwelling of dryvit construction with 7,056 square feet of living area. The dwelling was constructed in 2004. Features of the home include central air conditioning, two fireplaces and a 1,312 square foot garage. The property has a 77,195 square foot site and is located in Riverwoods, Vernon Township, Lake County.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of these arguments the appellant submitted information on three equity comparables. The comparables had improvement assessments ranging from \$231,072 to \$264,091 or from \$36.50 to \$41.81 per square foot of living area. In regards to the overvaluation claim, the appellant reported the subject sold in May 2013 for \$993,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$381,358. The subject property has an improvement assessment of \$288,996 or \$40.96 per square foot of living area. The subject's assessment reflects a market value of \$1,149,361 or \$162.89 per square foot of living area, including land, when using the 2015 three-year median average level of assessments for Lake County of 33.18% as determined by the Illinois Department of Revenue. In support of its contention of the correct assessment the board of review submitted information on four equity comparables and two sale comparables. The equity comparables had improvement assessments ranging from \$278,147 to \$468,297 or from \$39.87 to \$47.83 per square foot of living area. The two sales occurred in February and May of 2015 and sold for \$1,180,000 and \$1,210,000 or for \$181.65 and \$175.11, respectively, per square foot of living area, including land.

Conclusion of Law

The taxpayer contends assessment inequity as one 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 Board finds the best evidence of assessment equity to be appellant's comparable #3 and board of review comparables #1 - #3. These comparables had improvement assessments that ranged from \$36.50 to \$44.08 per square foot of living area. The subject's improvement assessment of \$40.96 per square foot of living area falls within the range established by the best equity comparables in this record. Less weight was given the remaining equity comparables because of their dissimilar size, basement area and/or age when compared to the subject.

The appellant also argued overvaluation based on a reported recent sale of the subject. 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 a 2013 sale is too remote in time to determine market value as of January 1, 2015. Therefore, this sale was given little weight. The Board finds the two sales submitted by the board of review support the subject's assessment and no reduction is warranted.

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 did not prove by a preponderance of the evidence that the subject is overvalued. Therefore, 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.



Chairman



Member



Member



Acting 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: _____

April 21, 2017



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.