



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

APPELLANT: Lori Volpentesta
DOCKET NO.: 15-01780.001-R-1
PARCEL NO.: 02-34-103-040

The parties of record before the Property Tax Appeal Board are Lori Volpentesta, 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: \$13,973
IMPR.: \$19,080
TOTAL: \$33,053

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 is improved with a one-story dwelling of frame construction with 1,000 square feet of living area. The dwelling was constructed in 1938. Features of the property include a one bathroom, central air conditioning, two open frame porches, two wooden decks with a combined area of 102 square feet and a utility shed constructed in 1990 with 192 square feet of building area. The property is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with one-story dwellings that range in size from 872 to 1,032 square feet of living area. The dwellings were constructed in 1925 and 1928. Each comparable has one bathroom, two of the comparables have central air conditioning and one comparable has a fireplace. The comparables have improvement assessments ranging from \$13,783 to \$17,325 or

from \$15.81 to \$18.75 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$17,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,053. The subject property has an improvement assessment of \$19,080 or \$19.08 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 with comparable #4 being the same comparable as appellant's comparable #1. The three remaining comparables are improved with two one-story dwellings and a 1.5-story dwelling that ranged in size from 838 to 1,104 square feet of living area. Two of the comparables have central air conditioning, one comparable has a fireplace and two comparables have garages with 260 and 440 square feet of building area, respectively. The three comparables have improvement assessments ranging from \$16,006 to \$22,161 or from \$19.10 to \$20.16 per square foot of living area. The board of review requested the subject's assessment be sustained.

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 record contains six comparables submitted by the parties to support their respective position with one comparable being common to both parties. The Board gave less weight to board of review comparable #3 as the home differed from the subject dwelling in style. The remaining comparables had varying degrees of similarity to the subject property in size and features. These comparables had improvement assessments that ranged from \$15.81 to \$19.19 per square foot of living area. The subject's improvement assessment of \$19.08 per square foot of living area falls within the range established by the best comparables in this record. 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.



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.