



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

APPELLANT: John Shapira
DOCKET NO.: 15-02032.001-R-1
PARCEL NO.: 16-36-208-007

The parties of record before the Property Tax Appeal Board are John Shapira, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher, 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 **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: \$ 78,487
IMPR.: \$ 94,281
TOTAL: \$172,768

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 two-story dwelling of stone exterior construction that has 2,569 square feet of living area. The dwelling was built in 1940 and was remodeled in the 1990's. Features include an unfinished basement, a fireplace and a 371 square foot attached garage. The subject property is located in Moriane Township, Lake County, Illinois.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted four assessment comparables located within .70 of a mile from the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$70,036 to \$80,946 or from \$29.23 to \$32.60 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$172,768. The subject property has an improvement assessment of \$94,281 or \$36.70 per square foot of living area.

In support of the subject's assessment, the board of review submitted three assessment comparables located in close proximity to the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$88,226 to \$91,564 or from \$36.26 to \$38.99 per square foot of living area.

The board of review indicated the subject dwelling was remodeled in the 1990's resulting in a younger effective age, where the appellant's comparables are older in age than the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer argued 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.

The parties presented seven assessment comparables for the Board's consideration. The Board finds both parties' comparables were generally similar when compared to the subject in location, design, dwelling size and features, but the comparables submitted by the appellant were slightly older in age than the subject. They have improvement assessments ranging from \$70,036 to \$91,564 or from \$29.23 to \$38.99 per square foot of living area. The subject property has an improvement assessment of \$94,281 or \$36.70 per square foot of living area, which falls within the range established by the comparables contained in the record on a per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction in warranted.

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



Acting 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: June 23, 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.