



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

APPELLANT: Glenn Chudacoff
DOCKET NO.: 15-02149.001-R-1
PARCEL NO.: 16-34-309-002

The parties of record before the Property Tax Appeal Board are Glenn Chudacoff, the appellant, by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd 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: \$72,142
IMPR.: \$102,903
TOTAL: \$175,045

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 1-story dwelling of brick construction with 2,490 square feet of living area. The dwelling was constructed in 1964. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 484 square foot garage. The property has a 19,912 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on three equity comparables which had recently sold. The comparables had varying degrees of similarity when compared to the subject. They are two-story or tri-level brick dwellings ranging in size from 2,322 to 2,668 square feet of living area. They were built in 1963 or 1964 and feature central air conditioning, fireplaces and 1-car garages. Two have partial unfinished basements and the tri-

level has a finished lower level. They are located a distance of .24 to .39 of a mile from the subject. These comparables sold between February 2012 and January 2014 for prices ranging from \$355,800 to \$445,000 or from \$153.03 to \$166.79 per square foot of living area land included. These comparables had improvement assessments ranging from \$73,557 to \$108,897 or from \$31.64 to \$40.82 per square foot of living area. Based on this evidence, the appellant requested the improvement assessment be reduced to \$61,906 or \$24.86 per square foot of living area, and that the total assessment be reduced to \$134,048 which reflects a fair market value of \$404,002 or \$162.25 per square foot of living area including land, when using the 2015 three-year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's improvement assessment of \$102,903 or \$41.33 per square foot of living area, and a total assessment for the subject of \$175,045. The subject's total assessment reflects a market value of \$527,562 or \$211.87 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Lake County of 33.18%. In support of the subject's assessment the board of review submitted information on four equity comparables, three of which had recently sold. The comparables had varying degrees of similarity when compared to the subject. All were 1-story frame or masonry dwellings that range in size from 2,903 to 2,987 square feet of living area. They were built between 1965 and 1977. The comparables feature full or partial basements, three with finished area, central air conditioning, fireplaces and garages that range in size from 460 to 552 square feet of building area. The comparables were located in the same neighborhood code and within .84 of a mile from the subject. Three comparables sold from October 2014 through July 2015 for prices ranging from \$630,000 to \$799,000 or from \$210.91 to \$270.21 per square foot of living area land included. The four comparables have improvement assessments ranging from \$119,874 to \$160,740 or from \$40.83 to \$54.36 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 based on overvaluation is not warranted.

The parties submitted six comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables based on their dated sale and/or dissimilar style as compared to the subject. The Board finds the best evidence of market value in the record are the three sales comparables submitted by the board of review. These comparables are most similar to the subject in style, size and age and sold more proximate in time to the subject's assessment date of January 1, 2015. They sold October 2014 through July 2015 for prices ranging from \$630,000 to \$799,000 or from \$210.91 to \$270.21, per square foot of living area land included. The subject's assessment reflects a market value of \$527,562 or \$211.82 per square foot of living

area, including land, which is below the best comparable sales in this record on a total market basis and within and on the lower end of the range on a per square foot basis. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

The appellant also argued unequal treatment as an alternative basis for the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment based on inequity is not warranted.

The Board finds the parties submitted seven suggested assessment comparables to support their respective positions regarding whether the subject improvements were equitably assessed. The Board gave less weight to the appellant's comparables based on their dissimilar style as compared to the subject. The Board finds the board of review comparables are the best equity comparables in the record. They have improvement assessments ranging from \$40.83 to \$54.36 per square foot of living area. The subject's improvement assessment is \$41.33 per square foot of living area, which is within and on the low end of the range established by the most similar comparables in the record. The Board finds the subject property is uniformly assessed and no reduction is warranted based on the principals of uniformity.

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.