



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

APPELLANT: Allen Greenberg
DOCKET NO.: 15-02263.001-R-1
PARCEL NO.: 16-34-306-001

The parties of record before the Property Tax Appeal Board are Allen Greenberg, 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: \$42,578
IMPR.: \$106,454
TOTAL: \$149,032

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 brick and frame construction with 2,587 square feet of living area. The dwelling was constructed in 1968. Features of the home include a 1,042 square foot unfinished basement, central air conditioning, a fireplace and a 462 square foot attached garage. The property has a 12,927 square foot site and is located in Deerfield, Moraine Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located from 0.21 to 0.50 of a mile from the subject property. The comparables are improved with two-story dwellings of brick construction. The dwellings contain from 2,357 to 2,828 square feet of living area and were constructed from 1963 to 1965. The comparables had features of similarity when compared to the subject. The comparables have improvement assessments ranging from \$70,918

to \$99,818 or from \$30.09 to \$37.82 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$128,078.

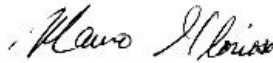
The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$149,032. The subject property has an improvement assessment of \$106,454 or \$41.15 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that were improved with two-story dwellings of brick construction. The dwellings contain from 2,314 to 2,808 square feet of living area and were constructed from 1963 to 1968. The comparables had features of similarity when compared to the subject. The comparables have improvement assessments ranging from \$95,197 to \$126,848 or from \$40.82 to \$45.17 per square foot of living area. The comparables were located in the same neighborhood as the subject and were situated from 0.038 to 0.234 of a mile from the subject property. As part of the submission, the board of review stated that appellant's comparables #1 through #3 had much smaller basements than the subject and the appellant's comparables #2 through #4 had different assigned neighborhood codes than the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties presented assessment data on a total of nine suggested comparables. The Board finds that all of the comparables were very similar to the subject in most characteristics. Nevertheless, the Board finds there were differences in location as well as basement size and finish. The appellant's comparables #2 through #4 were located from 0.38 to 0.50 of a mile from the subject and had a different assigned neighborhood code than the subject. The appellant's comparables #1 through #3 and board of review comparable #4 had much smaller basements than the subject. Board of review comparable #5 had a much larger basement with finished area. Due to these differences, the appellant's comparables and board of review comparables #4 and #5 received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be board of review comparables #1 through #3. The Board finds these comparables were located within 0.25 of a mile from the subject property and were also very similar to the subject in design, exterior construction, age and living area. Moreover, these comparables had unfinished basements that were more similar in size to the subject. These three comparables had improvement assessments that ranged from \$40.95 to \$41.93 per square foot of living area. The subject's improvement assessment of \$41.15 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



Acting 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: July 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.