



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

APPELLANT: Daniel & Julie Lewis  
DOCKET NO.: 15-02266.001-R-1  
PARCEL NO.: 16-33-108-065

The parties of record before the Property Tax Appeal Board are Daniel & Julie Lewis, the appellants, 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:** \$9,260  
**IMPR.:** \$50,235  
**TOTAL:** \$59,495

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 one-story, single-family dwelling of brick construction with 1,200 square feet of living area. The dwelling is a condominium that was constructed in 1996. Features of the home include a crawl-space foundation, central air conditioning and a fireplace. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located on the same street as the subject. The comparables are improved with one-story condominiums of brick construction. The dwellings contain from 1,163 to 1,310 square feet of living area and were constructed in 1994 or 1997. Three of the comparables have central air conditioning; however, the appellants did not provide any information regarding the comparables' other features. The comparables have improvement assessments ranging from \$45,759 to \$50,341 or from \$38.43 to

\$39.35 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$56,036.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,495. The subject property has an improvement assessment of \$50,235 or \$41.86 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located on the same street as the subject. The comparables are improved with one-story condominiums of brick construction that were constructed from 1996 to 1998. Each dwelling contains 1,200 square feet of living area, a crawl-space foundation, central air conditioning and a fireplace. Each comparable has an improvement assessment of \$50,235 or \$41.86 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 taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that all of the comparables submitted were very similar to the subject in location, design, exterior construction, age and living area. The comparables had improvement assessments that ranged from \$38.43 to \$41.86 per square foot of living area. The subject's improvement assessment of \$41.86 per square foot of living area is identical to the improvement assessment at the high end of the range established by the comparables submitted for this appeal. Based on this record, the Board finds the appellants 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.



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.