



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

APPELLANT: Jerzy Dorman
DOCKET NO.: 15-02299.001-R-1
PARCEL NO.: 16-21-411-002

The parties of record before the Property Tax Appeal Board are Jerzy Dorman, 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: \$34,727
IMPR.: \$46,640
TOTAL: \$81,367

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 tri-level dwelling of brick construction with 1,166 square feet of living area. The dwelling was constructed in 1977. Features of the home include a lower level with 594 square feet of finished area, central air conditioning and a 484 square foot garage. The property has a 7,407 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables that were located from 0.71 to 0.95 of a mile from the subject property. The comparables are improved with tri-level dwellings of brick construction. The dwellings were constructed from 1968 to 1970. The comparables had varying degrees of similarity when compared to the subject. The appellant's grid analysis indicates the dwellings range in size from 1,170 to 1,249 square feet of living area

and their improvement assessments range from \$22,632 to \$50,242 or from \$18.12 to \$41.90 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$73,920.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$81,367. The subject property has an improvement assessment of \$46,640 or \$40.00 per square foot of living area. In support of its contention of the subject's correct assessment, the board of review submitted information on four equity comparables. However, board of review comparable #1 is the same property as the appellant's comparable #2, and board of review comparable #2 is the same property as the appellant's comparable #1. These comparables will not be further discussed in the analysis of the board of review's equity evidence. Board of review comparables #3 and #4 are located 0.155 and 0.073 of a mile from the subject, respectively. The comparables are improved with tri-level dwellings of brick exterior construction. Comparables #3 and #4 were constructed in 1967 and 1966 and contain 1,350 and 1,372 square feet of living area, respectively. The comparables had varying degrees of similarity when compared to the subject. Comparables #3 and #4 have improvement assessments of \$53,974 and \$55,251 or \$39.98 and \$40.27 per square foot of living area, respectively. 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 five suggested comparables. The Board finds the appellant's comparable #3 to be an outlier with an improvement assessment that was substantially lower than any other comparable submitted for this appeal. As a result, the appellant's comparable #3 received no weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2 and board of review comparables #3 and #4. These comparables were similar to the subject in location, design, exterior construction, age, living area and most features. These comparables had improvement assessments ranging from \$39.98 to \$41.90 per square foot of living area. The subject's improvement assessment of \$40.00 per square foot of living area falls within the range of improvement assessments 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.