



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

APPELLANT: Steve Amiel
DOCKET NO.: 15-02360.001-R-1
PARCEL NO.: 16-36-307-006

The parties of record before the Property Tax Appeal Board are Steve Amiel, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$81,512
IMPR.: \$209,846
TOTAL: \$291,358

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 stone construction with 4,657 square feet of living area.¹ The dwelling was constructed in 1965 and remodeled in 2009, resulting in what the assessing official reported as an effective age of 1968. Features of the home include a 1,632 square foot basement with 1,306 square feet of finished area, central air conditioning, two fireplaces and a 768 square foot car garage. The property has an 18,190 square foot site and is located in Highland Park, 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 three equity comparables located in the same neighborhood as the subject property. The comparables are improved with two-story dwellings

¹ On the subject's property record card, the subject was described as being part one-story, part one and one-half story, part two-story and part three-story.

of brick construction. The dwellings were constructed in 1963 or 1964. The comparables had varying degrees of similarity when compared to the subject. The appellant's grid analysis indicates the dwellings range in size from 4,122 to 4,781 square feet of living area and their improvement assessments range from \$162,822 to \$203,745 or from \$39.28 to \$42.62 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$40.91 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$291,358. The subject property has an improvement assessment of \$209,846 or \$45.06 per square foot of living area. In support of its contention of the subject's correct assessment, the board of review submitted information on five equity comparables located in the same neighborhood as the subject. The comparables are improved with two-story dwellings of stone and frame, brick and frame or brick exterior construction. The dwellings were constructed from 1967 to 1971. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 4,174 to 5,024 square feet of living area and have improvement assessments ranging from \$188,730 to \$237,853 or from \$45.22 to \$47.83 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 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 eight suggested comparables. The Board finds that the appellant's comparables #1 and #3 had significantly less living area than the subject and all three of the appellant's comparables had significantly smaller basements with much less finished area than the subject. As a result, the appellant's comparables received reduced weight in the Board's analysis. Board of review comparables #4 and #5 also received reduced weight, due to significant differences in living area when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 through #3. These comparables were more similar to the subject in living area and were also very similar in location, age and features. These comparables had improvement assessments ranging from \$45.26 to \$47.83 per square foot of living area. The subject's improvement assessment of \$45.06 per square foot of living area falls below 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.