



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

APPELLANT: Robert Parmacek  
DOCKET NO.: 15-02554.001-R-1  
PARCEL NO.: 16-36-203-008

The parties of record before the Property Tax Appeal Board are Robert Parmacek, 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 **A Reduction** 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:** \$176,697  
**IMPR.:** \$172,465  
**TOTAL:** \$349,162

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 is improved with a one-story dwelling of brick exterior construction with 4,058 square feet of living area. The dwelling was constructed in 1964. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 692 square foot garage. The property has a 35,164 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 within .27 of a mile from the subject property. The comparables had features with varying degrees of similarity when compared to the subject. The comparables were improved with one-story dwellings that range in size from 3,604 to 3,687 square feet of living area and have improvement assessments ranging from \$136,906 to \$143,639 or from \$37.13 to \$39.86 per square foot of

living area. Based on this evidence, the appellant requested the total assessment be reduced to \$333,065.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$359,830. The subject property has an improvement assessment of \$183,133 or \$45.13 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within .71 of a mile from the subject property. The comparables had features with varying degrees of similarity when compared to the subject. The comparables were improved with one-story dwellings that range in size from 3,549 to 4,575 square feet of living area and have improvement assessments ranging from \$166,905 to \$225,885 or from \$43.73 to \$50.88 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant included a statement critiquing the board of review's evidence.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on a total of seven suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 and the board of review's comparables #1 through #3 due to their finished basement when compared to the subject's unfinished basement. The Board finds the appellant's comparable #3 and the board of review's comparable #4 are similar when compared to the subject in location, age, dwelling size, design and features. These comparables had improvement assessments of \$37.13 and \$43.73 per square foot of living area, respectively. The subject's improvement assessment of \$45.13 per square foot of living area falls above the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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.