



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

APPELLANT: Eric Cooper
DOCKET NO.: 15-02833.001-R-1
PARCEL NO.: 16-29-407-014

The parties of record before the Property Tax Appeal Board are Eric Cooper, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$46,117
IMPR.: \$209,341
TOTAL: \$255,458

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 two-story dwelling of brick and wood exterior construction with 3,282 square feet of living area. The dwelling was constructed in 2007. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 675 square foot garage. The property has an 11,250 square foot site and is located in Deerfield, 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 six equity comparables located within .08 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 1-story, 1.5-story or 2-story dwellings that range in size from 1,203 to 3,016 square feet of living area and have improvement assessments ranging from \$53,326 to \$127,570 or from \$38.17 to \$52.11 per

square foot of living area. The appellant's comparables have land assessments ranging from \$4.31 to \$4.55 per square foot of land area. Counsel for the appellant argued that due to the subject's proximity to the railroad tracks and busy street, the property should be assessed at 20% less than the neighbor's properties located on Springfield Ave. Based on this evidence, the appellant requested the total assessment be reduced to \$248,153.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$255,458. The subject property has an improvement assessment of \$209,341 or \$63.78 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 .74 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 two-story dwellings that range in size from 3,213 to 3,284 square feet of living area and have improvement assessments ranging from \$208,643 to \$227,641 or from \$64.28 to \$69.32 per square foot of living area.

The board of review's submission also included four land equity comparables located along the same street and within .19 of a mile from the subject property. The comparables have a negative 10% applied to the land assessment for the close proximity to the train tracks. The four land equity comparables each have land assessments of \$4.10 per square foot of land 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 submitted information on a total of 10 suggested equity comparables and four land equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their much older age, difference in dwelling design and/or smaller dwelling size when compared to the subject property. The Board finds the board of review's comparables were similar to the subject in location, age, dwelling size, design and features. These comparables had improvement assessments that ranged from \$64.28 to \$69.32 per square foot of living area. The subject's improvement assessment of \$63.78 per square foot of living area falls below the range established by the best comparables in this record. The Board also finds the four land equity comparables supports the subject's land assessment. The Board finds the appellant did not submit any market data to support his conclusion that the subject's land assessment should be 20% less than the land assessments for those properties located on Springfield Avenue. 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: August 18, 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.