



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

APPELLANT: Anthony Kavadas
DOCKET NO.: 15-03010.001-R-1
PARCEL NO.: 16-32-210-011

The parties of record before the Property Tax Appeal Board are Anthony Kavadas, 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: \$41,812
IMPR.: \$207,128
TOTAL: \$248,940

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 2-story dwelling of brick construction with 2,929 square feet of living area. The dwelling was constructed in 2005. Features of the dwelling include a basement containing 1,260 square feet of finished area, central air conditioning, a fireplace and a 500 square foot garage. The property 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 three equity comparables. These comparables are described as 2-story dwellings of frame construction. They were built in 2004 or 2006 and range in size from 3,034 to 3,157 square feet of living area. The comparables feature central air conditioning, fireplaces and garages that contain either 420 to 460 square feet of building area. They are located a distance of .41 to .65 of a mile from the subject. They have improvement

assessments ranging from \$193,640 to \$198,859 or from \$61.79 to \$63.82 per square foot of living area. The appellant requested the improvement assessment be reduced to \$184,136 or \$62.87 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$248,940. The subject property has an improvement assessment of \$207,128 or \$70.72 per square foot of living area.

In support of this argument the board of review submitted information on four equity comparables. These comparables are described as 2-story dwellings of brick or frame construction built between 2004 and 2007. They range in size from 2,940 to 3,256 square feet of living area. They feature basements, one with finished area, central air conditioning, fireplaces and garages that range in size from 420 to 575 square feet of building area. They are located a distance of .13 to .41 of a mile from the subject. They have improvement assessments ranging from \$191,683 to \$226,029 or from \$65.20 to \$71.34 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 submitted seven equity comparables for the Board's consideration. The Board gave less weight to appellant's comparable #2 and board of review comparables #2, #3 and #4 based on their unfinished basements as compared to the subject's finished basement. The Board finds the best evidence of assessment equity to be board of review comparable #1 and appellant's comparables #1 and #3. These comparables were most similar to the subject in location, style, age, dwelling size and most features. These comparables had improvement assessments that ranged from \$61.79 to \$71.34 per square foot of living area. The subject's improvement assessment of \$70.72 per square foot of living area falls within the range 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: 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.