



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

APPELLANT: Brad Ruff
DOCKET NO.: 15-03464.001-R-1
PARCEL NO.: 16-16-303-017

The parties of record before the Property Tax Appeal Board are Brad Ruff, the appellant, by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC 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: \$109,204
IMPR.: \$304,496
TOTAL: \$413,700

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 frame dwelling containing 6,098 square feet of living area. The dwelling was constructed in 1942 but has an effective age of 1992. Features of the home include a basement with finished area, central air conditioning, 3 fireplaces, an in-ground pool and a 1,116 square foot attached garage. The property 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. These comparables are described as two-story brick dwellings that range in size from 5,564 to 6,321 square feet of living area. They were built between 1956 and 1975 and have effective ages between 1971 and 1975. The comparables feature basements, one with a small finished area, central air conditioning, one to five fireplaces and garages that range in size from 910 to 1,490 square feet.

Two of the comparables feature in-ground pools. They are located a distance of .31 to .98 of a mile from the subject. They have improvement assessments ranging from \$183,065 to \$295,728 or from \$32.90 to \$46.79 per square foot of living area. The appellant requested the improvement assessment be reduced to \$229,711 or \$37.67 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 \$413,700. The subject property has an improvement assessment of \$304,496 or \$49.93 per square foot of living area.

With respect to the appellant's evidence, the board of review states all of the appellant's comparables are in the subject's Tara subdivision but have much older effective ages.

In support of its assessment the board of review submitted information on three equity comparables. These comparables are described as two-story dwellings of brick or frame construction. They were built in 1989 or 1990 with effective ages the same and range in size from 6,162 to 6,822 square feet of living area. They feature basements, one with finished area, central air conditioning, one or two fireplaces and garages that range in size from 902 to 1,092 square feet. They are located in the same subdivision as the subject at distances ranging from .03 to .04 of a mile from the subject. They have improvement assessments ranging from \$295,568 to \$348,124 or from \$47.97 to \$51.03 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 six equity comparables for the Board's consideration. These comparables were all very similar to the subject in location, size, style and most features. The main difference between the subject and the comparables is age – actual age vs effective age. Although the actual ages of the appellant's comparables were most similar to the subject's actual age, the effective ages - and the actual ages - of the board of review's comparables were similar to the subject's effective age. While the Board is not convinced that a dwelling built in 1942 and having an effective age of 1992 will consistently have the same value as a dwelling built in 1992, for purposes of this analysis, the Board will apply equal weight to both parties comparables. The six comparables had improvement assessments that ranged from \$32.90 to \$51.03 per square foot of living area. The subject's improvement assessment of \$49.93 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



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: February 20, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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