



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

APPELLANT: Jarrod Spadino
DOCKET NO.: 15-03710.001-R-1
PARCEL NO.: 16-25-317-022

The parties of record before the Property Tax Appeal Board are Jarrod Spadino, the appellant, by attorney Donald T. Rubin of Rubin & 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: \$ 69,101
IMPR.: \$179,375
TOTAL: \$248,476

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 wood siding and brick exterior construction that has 3,386 square feet of living area. The dwelling was built in 1946, but has an effective age of 1986 due to remodeling in 2010. Features include a partial finished basement, central air conditioning and two fireplaces. The subject has a one and one-half story garage with 720 square feet of building area that was constructed in 2006. The upper level of the garage has 432 square feet of finished area used as an office. The subject property is located in Moraine Township, Lake County, Illinois.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted three assessment comparables located from .26 to .85 of a mile from the subject. The comparables are comprised of two-story dwellings of stucco, brick or wood siding exterior construction that were

built in 1929 or 1967. Comparable #1 has an effective age of 1975. One comparable has a partial finished basement, one comparable has an unfinished basement and one comparable does not have a basement. The comparables have central air conditioning and one or two fireplaces. Comparables #1 and #3 have a garage that contain 484 and 588 square feet of building area, respectively. Comparable #2 has two garages that contain 450 and 1,300 square feet of building area, respectively. The dwellings range in size from 3,174 to 4,046 square feet of living area and have improvement assessments ranging from \$135,253 to \$167,442 or from \$39.91 to \$42.61 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$248,476. The subject property has an improvement assessment of \$179,375 or \$52.98 per square foot of living area.

In support of the subject's assessment, the board of review submitted four assessment comparables located from .01 to .35 of a mile from the subject. The comparables are comprised of two-story dwellings of brick or wood siding exterior construction that were built from 1923 to 1940. Comparables #1 through #3 have effective ages ranging from 1943 to 1988 due to remodeling or room additions. Two comparables have partial finished basements and two comparables have unfinished basements. The comparables have central air conditioning, one or two fireplaces and a garage that contain from 360 to 748 square feet of building area. The dwellings range in size from 3,440 to 4,044 square feet of living area and have improvement assessments ranging from \$174,204 to \$236,743 or from \$47.60 to \$58.54 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 argued 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 failed to meet this burden of proof.

The record contains seven assessment comparables for the Board's consideration. The Board gave less weight to comparable #1 submitted by the appellant. This property lacks a basement, inferior to the subject. The Board finds the remaining seven comparables are more similar when compared to the subject in location, design, dwelling size and most features, but have older ages or effective ages when compared to the subject's effective age. None of the comparables feature finished office area above their garages. They have improvement assessments ranging from \$135,253 to \$236,743 or from \$41.38 to \$58.54 per square foot of living area. The subject property has an improvement assessment of \$179,375 or \$52.98 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. After considering logical adjustments to the comparables for any differences when

compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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: October 20, 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 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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