



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

APPELLANT: Aki Knezevic & Mary Collins  
DOCKET NO.: 15-03719.001-R-1  
PARCEL NO.: 12-21-117-006

The parties of record before the Property Tax Appeal Board are Aki Knezevic & Mary Collins, the appellants; 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:** \$ 72,909  
**IMPR.:** \$118,371  
**TOTAL:** \$191,280

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 1.5 story dwelling of brick, frame and wood siding exterior construction that has 2,364 square feet of living area. The dwelling was built in 1948. Features include a 3/4 basement with 528 square feet of finished area, central air conditioning, a fireplace and a 292 square foot garage. The subject property is located in Shields Township, Lake County, Illinois.

The appellants contend assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity claim, the appellants submitted three assessment comparables located within .34 of a mile from the subject. The comparables are comprised of 1.5 story dwellings of brick or wood siding exterior construction that were built from 1930 to 1964. Three comparables do not have a basement and one comparable has a partial unfinished basement. The comparables have one or two fireplaces and a garage that contains from 247 to 468 square feet of building area. Three comparables have central air conditioning.

The dwellings range in size from 2,108 to 2,540 square feet of living area. They have improvement assessments ranging from \$83,695 to \$104,023 or from \$33.03 to \$44.20 per square foot of living area. Based on this evidence, the appellants 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 \$191,280. The subject property has an improvement assessment of \$118,371 or \$50.07 per square foot of living area.

In support of the subject's assessment, the board of review submitted four assessment comparables located from .24 to .47 of a mile from the subject. The comparables consist of 1.5 or 1.75 story dwellings of brick or wood siding exterior construction that were built from 1940 to 1960. One comparable has an unfinished basement and three comparables have partial finished basements. Other features include central air conditioning, one fireplace and a garage that range in size from 273 to 625 square feet of building area. The dwellings range in size from 2,332 to 2,586 square feet of living area. They have improvement assessments ranging from \$122,262 to \$136,601 or from \$49.80 to \$55.66 per square foot of living area.

In rebuttal to the appellants' evidence, the board of review noted the comparables have less bathrooms, three comparables do not have a basement, one comparable has an unfinished basement and one comparable lacks central air conditioning. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant argued their comparables better reflect the market value of the subject more closely. The appellants contend the subject's value is greatly impacted due to its small lot size and proximate location of a large institutional parking lot for a church.<sup>1</sup> The appellants also pointed out assessment records are incorrect due to the fact comparables #1, #3 and #4 each have two car garage.

### **Conclusion of Law**

The taxpayers 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 appellants failed to meet this burden of proof.

The record contains eight assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants. Three comparables lack a

---

<sup>1</sup> The Property Tax Appeal Board finds the appellants did not challenge the subject's land assessment nor the market value of the subject property as reflected by its assessment. This appeal is limited to the assessment inequity claim as provided in the original appeal petition filed with the Property Tax Appeal Board as provided by 16-180 of the Property Tax Code. (35 ILCS 200/16-180).

basement and one comparable has an unfinished basement, inferior to the subject. Likewise, the Board gave less weight to comparable #3 submitted by the board of review due to its unfinished basement. The Board finds the remaining three comparables submitted by the board of review are more similar when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments ranging from \$122,262 to \$136,601 or from \$49.80 and \$55.66 per square foot of living area. The subject property has an improvement assessment of \$118,371 or \$50.07 per square foot of living area, which is supported by the most similar assessment comparables contained in the record. Therefore, no reduction in the subject's improvement 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Aki & Mary Knezevic & Collins  
217 East Scranton Avenue  
Lake Bluff, IL 60044

COUNTY

Lake County Board of Review  
18 North County Street  
7th Floor  
Waukegan, IL 60085