



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

APPELLANT: Steven & Donna Kenik
DOCKET NO.: 15-03823.001-R-1
PARCEL NO.: 10-24-400-014

The parties of record before the Property Tax Appeal Board are Steven & Donna Kenik, 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: \$ 7,254
IMPR.: \$37,231
TOTAL: \$44,485

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 one-story dwelling of brick construction that has 1,336 square feet of living area. The dwelling was built in 1959. The subject has a 5,270 square foot site. The subject property is located in Freemont Township, Lake County, Illinois.

The appellants contend assessment inequity as the basis of the appeal. In support of the inequity claim, the appellants submitted four assessment comparables. Three comparables are located 1.22 or 1.29 miles from the subject while the proximate location of one comparable was not disclosed. The comparables are comprised of one-story dwellings of wood siding exterior construction that were built from 1948 to 1960. The comparables have garages that range in size from 240 to 336 square feet of building area. The dwellings range in size from 1,356 to 1,430 square feet of living area and are situated on sites that contain from 7,200 to 8,735 square feet of

land area. They have improvement assessments ranging from \$26,339¹ to \$33,040 or from \$18.42 to \$24.01 per square foot of living area. The comparables have land assessments ranging from \$10,324 to \$14,039 or from \$1.25 to \$1.95 per square foot of land 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 \$44,485. The subject property has an improvement assessment of \$37,231 or \$27.87 per square foot of living area and a land assessment of \$7,254 or \$1.38 per square foot of land area.

In support of the subject's assessment, the board of review submitted four assessment comparables located from .04 to .12 of a mile from the subject. The comparables consist of one-story dwellings of wood siding exterior construction that were built from 1947 to 1956. Two comparables have central air conditioning and two comparables have garages. The dwellings range in size from 1,073 to 1,539 square feet of living area and are situated on sites that contain 6,820 or 7,500 square feet of land area. They have improvement assessments ranging from \$31,223 to \$40,531 or from \$26.32 to \$29.10 per square foot of living area. The comparables have land assessments of \$9,388 or \$10,324 or \$1.38 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 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. With respect to the subject's improvement assessment, the Board gave less weight to the comparables submitted by the appellants due their distant location or unknown location when compared to the subject. In addition, comparable #4 is older in age than the subject. Similarly, the Board gave less weight to comparable #2 submitted by the board of review due to its older age when compared to the subject. The Board finds the remaining three comparables are more similar when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments ranging from \$31,223 to \$40,531 or from \$26.32 to \$29.10 per square foot of living area. The subject property has an improvement assessment of \$37,231 or \$27.87 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. After considering 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 improvement assessment is warranted.

¹ Based on the property record card submitted by the board of review, the appellants utilized an incorrect improvement assessment for comparable #4.

With respect to the subject's land assessment, the record contains land assessment data for eight land comparables. The Board gave less weight to the comparables submitted by the appellant due their distant location or unknown location when compared to the subject. The Board finds the land comparables submitted by the board of review are more similar to the subject in location and land area. They have land assessments of \$9,388 or \$10,324 or \$1.38 per square foot of land area. The subject has a land assessment of \$7,254 or \$1.38 per square foot of land area, which is less than most similar land comparables on an overall basis and identical on a per square foot basis. Therefore, no reduction in the subject's land 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



Acting Member

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: November 21, 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