



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

APPELLANT: Victoria Tickman  
DOCKET NO.: 15-04017.001-R-1  
PARCEL NO.: 16-34-302-025

The parties of record before the Property Tax Appeal Board are Victoria Tickman, the appellant, by attorney Katherine Amari O'Dell of Amari & Locallo 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:** \$80,002  
**IMPR.:** \$272,484  
**TOTAL:** \$352,486

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 is improved with a two-story dwelling of brick construction with 4,550 square feet of living area. The dwelling was constructed in 1990. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and an attached garage with 964 square feet of building area. The property has a 23,816 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story dwellings of brick, stucco or wood siding exterior construction that ranged in size from 4,576 to 4,947 square feet of living area. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 650 to 770 square feet of building area. These properties have improvement

assessments ranging from \$204,007 to \$271,487 or from \$44.58 to \$54.88 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$220,038.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$352,486. The subject property has an improvement assessment of \$272,484 or \$59.89 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings of wood siding exterior construction that ranged in size from 4,003 to 4,891 square feet of living area. Each comparable has a basement that is partially finished, central air conditioning, one or two fireplaces and a garage ranging in size from 704 to 897 square feet of building area. The comparables are located along the same street and within the same block as the subject property. These properties have improvement assessments ranging from \$239,339 to \$282,870 or from \$57.83 to \$60.86 per square foot of living area. The board of review requested the subject's assessment be sustained.

### **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 Board finds the best evidence of assessment equity to be the comparables submitted by the board of review as these properties were more similar to the subject property in location and features than were the comparables provided by the appellant. These comparables had improvement assessments that ranged from \$239,339 to \$282,870 or from \$57.83 to \$60.86 per square foot of living area. The subject's improvement assessment of \$272,484 or \$59.89 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.



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.