



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

APPELLANT: Domenic Poeta  
DOCKET NO.: 15-04021.001-R-1  
PARCEL NO.: 16-25-303-002

The parties of record before the Property Tax Appeal Board are Domenic Poeta, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and 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:** \$108,336  
**IMPR.:** \$326,842  
**TOTAL:** \$435,178

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 exterior construction with 4,551 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement that is partially finished with 1,714 square feet of living area, central air conditioning, one fireplace and an attached garage with 782 square feet of building area. The property has a 14,923 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 wood siding or stone exterior construction that ranged in size from 4,048 to 4,911 square feet of living area. The dwellings were constructed from 2004 to 2007. Each comparable has a basement with two having finished

areas, central air conditioning, one to four fireplaces and attached garages ranging in size from 622 to 700 square feet of building area. Each comparable was described as being in average condition, like the subject property. Two comparables have quality grades of very good and one comparable has a quality grade of excellent, like the subject property. The comparables have improvement assessments ranging from \$222,049 to \$312,842 or from \$54.85 to \$64.76 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$273,348.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$435,178, which reflects a market value of \$1,311,558 when applying the 2015 three-year average median level of assessments for Lake County of 33.18% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$326,842 or \$71.82 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 three, two-story dwellings and a 2.5-story dwelling of brick exterior construction that ranged in size from 4,245 to 4,929 square feet of living area. The dwellings were constructed from 2002 to 2008. Each comparable has a basement with finished area ranging in size from 1,280 to 1,826 square feet, central air conditioning, two or five fireplaces and a garage ranging in size from 484 to 836 square feet of living area. Each comparable is in average condition and has a quality grade of excellent. These properties have improvement assessments ranging from \$306,469 to \$361,670 or from \$70.62 to \$77.48 per square foot of living area.

The board of review also provided a copy of the a Multiple Listing Service (MLS) listing of the subject property disclosing the property was listed for sale in October 2015 and has a current list price of \$1,395,000.

The board of review requested the subject's assessment be confirmed.

### **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 record contains seven comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables #1 and #2 due to differences from the subject property in quality grade. The Board finds the best evidence of assessment equity to be appellant's comparable #3 and the comparables provided by the board of review. The comparables were relatively similar to the subject in style, size, location and features. Additionally, each of these comparables has a similar quality grade as the subject dwelling.

These comparables had improvement assessments that ranged from \$64.76 to \$77.48 per square foot of living area. The subject's improvement assessment of \$71.82 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

Additionally, the Board finds the board of review provided a copy of the MLS listing of the subject property, which is supportive of the conclusion the subject's assessment is not excessive in relation to the subject's fair cash value.

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.



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: August 18, 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 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.