



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

APPELLANT: Richard Tucker
DOCKET NO.: 15-04039.001-R-2
PARCEL NO.: 16-24-305-007

The parties of record before the Property Tax Appeal Board are Richard Tucker, 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: \$297,726
IMPR.: \$830,945
TOTAL: \$1,128,671

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 stone exterior construction with 7,647 square feet of living area. The dwelling was constructed in 2008. Features of the home include basement that is partially finished, central air conditioning, four fireplaces, six full bathrooms, three ½ bathrooms and two attached garages with a combined 816 square feet of building area. The dwelling has a quality grade of HV3. The property has a 45,986 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 stone or stucco exterior construction that range in size from 6,381 to 7,457 square feet of living area. The dwellings were constructed in 2004 and 2012. Each comparable has a basement that is partially finished, central air

conditioning, two to six fireplaces, six or seven full bathrooms, one or two ½ bathrooms and one or two attached garages with 690 to 837 square feet of building area. Each comparable also has an in-ground swimming pool. Each of the dwellings has a quality grade of Exc. The improvement assessments range \$507,486 to \$583,129 or from \$68.05 to \$84.89 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$588,854.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,128,671. The subject property has an improvement assessment of \$830,945 or \$108.66 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 stone, wood siding or stucco exterior construction that ranged in size from 6,594 to 8,316 square feet of living area. The dwellings were constructed from 2001 to 2008. Each comparable has a basement that was partially finished, central air conditioning, two to five fireplaces, five or eight full bathrooms, two or three ½ bathrooms and an attached garage ranging in size from 626 to 1,096 square feet of building area. Three comparables have a quality grade of HV3 and one comparable has a quality grade of HV6. These properties have improvement assessments ranging from \$687,644 to \$1,039,321 or from \$104.28 to \$124.98 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 record contains seven comparables submitted by the parties to support their respective positions. Each comparable is located in the subject's subdivision and is similar to the subject in age, design and features, with the exception each of the appellant's comparables have an in-ground swimming pool. The Board gave less weight to the appellant's comparables and board of review comparable #4 due to differences in the quality grade assigned to each home which differed from the subject's assigned quality grade. The Board finds the best evidence of assessment equity to board of review comparables #1, #2 and #3, each of which has the same quality grade as the subject dwelling. These comparables have improvement assessments that range from \$104.28 to \$115.83 per square foot of living area. The subject's improvement assessment of \$108.66 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.

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.