



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

APPELLANT: Doug Gerrard
DOCKET NO.: 15-04042.001-R-2
PARCEL NO.: 17-31-302-177

The parties of record before the Property Tax Appeal Board are Doug Gerrard, 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: \$121,681
IMPR.: \$580,341
TOTAL: \$702,022

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 three-story dwelling of brick exterior construction with 6,711 square feet of living area. The dwelling was constructed in 2007. Features of the home include a basement that is partially finished, central air conditioning, two fireplaces, seven full bathrooms, two ½ bathrooms and an attached garage with 682 square feet of building area. The dwelling has been assigned a quality grade of "HV3." The property has an 18,944 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, two-story dwellings and a three-story dwelling that ranged in size from 6,890 to 7,866 square feet of living area. The dwellings were constructed from 2005 to 2010. Each comparable has a basement that is partially finished, central air conditioning, two or

four fireplaces, five to nine full bathrooms, one or three ½ bathrooms and one or two attached garages having from 841 to 1,566 square feet of building area. Two comparables have in-ground swimming pools. The comparables have quality grades of "VGd" or "Exc." These properties have improvement assessments ranging from \$484,287 to \$552,276 or from \$70.18 to \$70.29 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$471,291.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$702,022. The subject property has an improvement assessment of \$580,341 or \$86.48 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 masonry, brick or stone construction that range in size from 6,274 to 9,860 square feet of living area. The dwellings were built from 2003 to 2009. Each comparable has a basement that is partially finished, central air conditioning, four or six fireplaces, from 5 to 7 full bathrooms, one or two ½ bathrooms and attached garages ranging in size from 900 to 1,222 square feet of building area. Each comparable has been assigned a quality grade of "HV3." These properties have improvement assessments ranging from \$611,398 to \$858,534 or from \$87.07 to \$101.46 per square foot of living area. The board of review requested the 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 information on seven equity comparables submitted by the parties to support their respective positions. The comparables were relatively similar to the subject property in location, age and features with the exception that two of the appellant's comparables had in-ground swimming pools. Only one of the comparables was a three-story dwelling, similar to the subject, while the remaining comparables were two-story dwellings. The comparables had a wide range of improvement assessments from \$70.18 to \$101.46 per square foot of living area. The Board finds, however, that only the comparables provided by the board of review had the same quality grade assigned to each dwelling as the subject dwelling. These four comparables had a tighter assessment range from \$87.07 to \$101.46 per square foot of living area. Eliminating board of review comparable #3 due to its significantly larger dwelling size than the subject dwelling further tightens the range from \$97.45 to \$101.46 per square foot of living area. The subject's improvement assessment of \$86.48 per square foot of living area falls below the range established by the board of review comparables and is well supported by those comparables provided by the board of review that were most similar to the subject in size. 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.