



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

APPELLANT: Mark Pryputniewicz
DOCKET NO.: 15-04281.001-R-1
PARCEL NO.: 16-10-317-011

The parties of record before the Property Tax Appeal Board are Mark Pryputniewicz, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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: \$69,635
IMPR.: \$51,099
TOTAL: \$120,734

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 tri-level style single family dwelling of brick exterior construction with 1,328 square feet of above ground living area. The dwelling was constructed in 1962. Features of the home include a lower level with 655 square feet of finished area, one fireplace and an attached garage with 484 square feet of building area. The property has a 15,903 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 six equity comparables improved with tri-level style single family dwellings of brick exterior construction that range in size from 1,176 to 1,450 square feet of above ground living area. The dwellings were constructed from 1956 to 1964. Five comparables have central air conditioning and each

comparable has a lower level with 362 to 650 square feet of finished area.¹ These properties have improvement assessments ranging from \$41,485 to \$48,523 or from \$32.04 to \$36.13 per square foot of above ground living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$45,417 or \$34.20 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$120,734. The subject property has an improvement assessment of \$51,099 or \$38.48 per square foot of above ground living area. In support of its contention of the correct assessment the board of review submitted information on six equity comparables improved with tri-level style dwellings of brick exterior construction that ranged in size from 1,275 to 1,508 square feet of above ground living area. The dwellings were constructed from 1954 to 1965. Each comparable has a lower level with 568 to 696 square feet of finished area, five comparables have central air conditioning, four comparables have one fireplace and each comparable has an attached or detached garage that range in size from 345 to 598 square feet of building area. These properties have improvement assessments ranging from \$49,349 to \$57,480 or from \$37.13 to \$40.05 per square foot of above ground 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 Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. The board of review comparables were more similar to the subject property in features than were the comparables provided by the appellant. The evidence disclosed each of the board of review comparables has a garage, like the subject property, whereas none of the appellant's comparables have a garage. The board of review comparables have improvement assessments that range from \$37.13 to \$40.05 per square foot of living area. The subject's improvement assessment of \$38.48 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.

¹ The board of review provided a grid analysis of the appellant's comparables which included the property characteristics for the comparables.

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



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: September 22, 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 with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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