



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

APPELLANT: Michael Rubin
DOCKET NO.: 15-04283.001-R-1
PARCEL NO.: 03-13-401-032

The parties of record before the Property Tax Appeal Board are Michael Rubin, 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: \$17,037
IMPR.: \$51,108
TOTAL: \$68,145

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 with a wood siding exterior containing 2,347 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 420 square feet of land area. The property has a 42,689 square foot site and is located in Wadsworth, Newport 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 with vinyl siding exteriors each with 2,640 square feet of living area. Each comparable has an unfinished basement, central air conditioning and an attached garage with either 400 or 590 square feet of building area. The comparables are located .72 of a mile from the subject property. The comparables have improvement assessments

ranging from \$37,860 to \$40,356 or from \$14.34 to \$15.29 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$34,618.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,145. The subject property has an improvement assessment of \$51,108 or \$21.78 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 with wood siding exteriors ranging in size from 2,176 to 2,492 square feet of living area. The dwellings were constructed in 2001 and 2004. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 420 to 629 square feet of building area. Three comparables each have one fireplace. The comparables have the same neighborhood code as the subject property and are located from .057 to .192 of a mile from the subject property with three being located along the same street as the subject property. These comparables have improvement assessments ranging from \$50,352 to \$56,273 or from \$22.53 to \$23.14 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 Board finds the best evidence of assessment equity to be the comparables provided by the board of review. The board of review comparables were most similar to the subject in location and were also similar to the subject in physical characteristics and age. These comparables had improvement assessments that ranged from \$22.53 to \$23.14 per square foot of living area. The subject's improvement assessment of \$21.78 per square foot of living area falls below the range established by the best comparables in this record. Less weight was given the appellant's comparables due to differences from the subject property in location. 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. 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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