



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

APPELLANT: Slawomir Gonet
DOCKET NO.: 15-04297.001-R-1
PARCEL NO.: 17-31-302-060

The parties of record before the Property Tax Appeal Board are Slawomir Gonet, 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: \$106,349
IMPR.: \$161,265
TOTAL: \$267,614

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 3,704 square feet of living area. The dwelling was constructed in 1949. Features of the home include a full unfinished basement, central air conditioning, one fireplace and an attached garage with 437 square feet of building area. The property has a 14,289 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 homes of stone or brick exterior construction that range in size from 3,478 to 4,211 square feet of living area. The dwellings were constructed from 1925 to 1930. Each home has an unfinished basement, two comparables have central air conditioning, each comparable has one or two fireplaces and each comparable has an attached garage ranging

in size from 360 to 380 square feet of building area. The comparables were located along the same street and within the same assessment neighborhood as the subject property. These properties had improvement assessments ranging from \$132,691 to \$156,825 or from \$36.53 to \$38.15 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$138,183 or \$37.31 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$267,614. The subject property has an improvement assessment of \$161,265 or \$43.54 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 brick construction that range in size from 3,259 to 4,077 square feet of living area. The dwellings were built from 1940 to 1956. Each comparable has a basement with three being partially finished, central air conditioning, two fireplaces and an attached garage ranging in size from 399 to 572 square feet of building area. The comparables were located within the same assessment neighborhood as the subject property. The comparables have improvement assessments ranging from \$155,816 to \$164,351 or from \$40.00 to \$49.66 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 seven comparables submitted by the parties to support their respective positions. The comparables were similar to the subject dwelling in location and style. The Board finds, however, the comparables provided by the board of review were more similar to the subject property in age than were the comparables provided by the appellant. Due to similarity in age, the Board gives more weight to the comparables provided by the board of review. The board of review comparables were slightly superior to the subject dwelling in features as three of the comparables have finished basement area and each has an additional fireplace. The board of review comparables have improvement assessments that range from \$40.00 to \$49.66 per square foot of living area. The subject's improvement assessment of \$43.54 per square foot of living area falls within the range established by the best comparables in this record. The subject's improvement assessment is above the range established by the appellant's comparables but justified considering its superior age. 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Slawomir Gonet, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
18 North County Street
7th Floor
Waukegan, IL 60085