



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

APPELLANT: J.R. Scassellati
DOCKET NO.: 15-04451.001-R-1
PARCEL NO.: 16-10-105-017

The parties of record before the Property Tax Appeal Board are J.R. Scassellati, 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: \$70,954
IMPR.: \$166,606
TOTAL: \$237,560

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 single family dwelling of stucco exterior construction with 2,792 square feet of living area. The dwelling was constructed in 1986. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and an attached garage with 529 square feet of building area. The property has a 19,584 square foot site and is located in Lake Forest, 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 brick exterior construction that range in size from 2,660 to 3,012 square feet of living area. The dwellings were built in 1979. Each comparable has a basement with two being partially finished, central air conditioning, one fireplace and an attached garage ranging in size from 480 to 744 square feet of building area.

The comparables were located in a different assessment neighborhood than the subject property. These properties had improvement assessments ranging from \$125,795 to \$139,402 or from \$43.99 to \$47.29 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$128,497.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$237,560. The subject property has an improvement assessment of \$166,606 or \$59.67 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on six equity comparables improved with two-story dwellings of brick exterior construction that ranged in size from 2,660 to 3,193 square feet of living area. The dwellings were constructed from 1953 to 1967. Each comparable has a basement with five being partially finished, central air conditioning, from 1 to 3 fireplaces and an attached garage ranging in size from 484 to 828 square feet of building area. The comparables were located in the same neighborhood as the subject property. These properties have improvement assessments ranging from \$167,479 to \$210,589 or from \$56.23 to \$61.28 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 Board finds the best evidence of assessment equity to be the comparables submitted by the board of review as these properties were most similar to the subject property in location. The comparables were similar to the subject in style, size and features but each dwelling was older than the subject dwelling. These comparables had improvement assessments that ranged from \$56.23 to \$61.28 per square foot of living area. The subject's improvement assessment of \$59.67 per square foot of living area falls within the range established by the best comparables in this record and well supported given the differences from the subject property and the comparables in age. Less weight was given the appellant's comparables due to differences from the subject in 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: October 20, 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

J.R. Scassellati, 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