



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

APPELLANT: Matthew Rzepecki
DOCKET NO.: 15-04712.001-R-1
PARCEL NO.: 15-06-404-022

The parties of record before the Property Tax Appeal Board are Matthew Rzepecki, the appellant, by attorney G. Terence Nader, of Schoenberg Finkel Newman & Rosenberg 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: \$25,166
IMPR.: \$95,313
TOTAL: \$120,479

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 consists of a two-story frame dwelling. The dwelling was constructed in 1990 and contains 2,396 square feet of living area. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 448 square foot garage. The property has an 8,767 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five comparable properties. These comparables are described as two-story frame dwellings built from 1989 to 1991 and ranging in size from 2,480 to 2,677 square feet of living area. The comparables feature garages that contain either 400 or 420 square feet of building area. Four comparables feature unfinished basements with comparable #2 having a crawl-space foundation. Two comparables feature fireplaces but no

information was provided regarding central air conditioning. The comparables are situated on sites that range in size from 7,524 to 13,150 square feet of land area and are located a distance of .04 to .45 of a mile from the subject. They have improvement assessments ranging from \$42,083 to \$95,721 or from \$16.12 to \$35.99 per square foot of living area.

Based on this evidence, the appellant requested the improvement assessment be reduced to \$75,402 or 31.47 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 \$120,479. The subject's improvement assessment is \$95,313 or \$39.78 per square foot of living area.

With respect to the appellant's evidence, the board of review explained the low assessment of comparable #1 is due to a fire. The damage was not fully repaired until after the subject's assessment date. The board of review disclosed that the subject sold on March 20, 2015 for \$384,000, three months after the subject's assessment date of January 1, 2015.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables. The comparables are described as two-story frame dwellings built between 1989 and 1993 with each containing 2,396 square feet of living area. The comparables feature basements with finished area, central air conditioning and garages that contain 448 square feet of building area. Two have one or two fireplaces. They are situated on sites ranging in size from 7,524 to 13,968 square feet of land area located a distance of .08 to .51 of a mile from the subject. The five comparables have improvement assessments ranging from \$95,296 to \$97,785 or from \$39.77 to \$40.81 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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 based on inequity is not warranted.

Both parties submitted 10 equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables based on their unfinished basements or crawl-space foundation as compared to the subject's finished basement. The Board finds the board of review comparables to be most similar to the subject in location, exterior construction, style, age, dwelling size and features. These comparables had improvement assessments that ranged from \$39.77 to \$40.81 per square foot of living area. The subject's improvement assessment of \$39.78 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 based on inequity 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



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: March 20, 2018



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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