



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

APPELLANT: Tim Finnegan
DOCKET NO.: 15-04851.001-R-1
PARCEL NO.: 14-26-105-040

The parties of record before the Property Tax Appeal Board are Tim Finnegan, the appellant, by Michael Griffin, Attorney at Law 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: \$59,040
IMPR.: \$248,293
TOTAL: \$307,333

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 dwelling of brick exterior construction with 5,558 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full unfinished basement, central air conditioning, three fireplaces and a 1,036 square foot garage. The property has a 54,869 square foot site and is located in Kildeer, Ela Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on four equity comparables located from 1,665 to 2,174 feet from the subject property. The comparables were improved with two-story style brick dwellings that ranged in size from 5,760 to 6,094 square feet of living area. The dwellings range in age from 13 to 15 years. Features had varying degrees of similarity when compared to the subject. The comparables had improvement

assessments that ranged from \$207,971 to \$277,520 or from \$36.11 to \$45.76 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 \$307,333. The subject property has an improvement assessment of \$248,293 or \$44.67 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 located from .12 to .41 of a mile from the subject property. The comparables were improved with two-story style brick dwellings that range in size from 5,184 to 5,719 square feet of living area. The dwellings were constructed from 2001 to 2004. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments that ranged from \$255,342 to \$265,557 or from \$46.43 to \$49.26 per square foot of living area.

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 parties submitted eight suggested comparables for the Board's consideration. The Board finds the comparables submitted by both parties are similar in location, dwelling size, age, style and features when compared to the subject property. These comparables had improvement assessments that ranged from \$207,971 to \$277,520 or from \$36.11 or \$49.29 per square foot of living area. The subject's improvement assessment of \$248,293 or \$44.67 per square foot of living area falls within the range established by the 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.

the session of the Board of Review at which assessments for the subsequent year 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 the subsequent year 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.

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.