



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

APPELLANT: Robert Mindich  
DOCKET NO.: 15-06760.001-R-1  
PARCEL NO.: 16-08-216-007

The parties of record before the Property Tax Appeal Board are Robert Mindich, the appellant; 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:** \$96,122  
**IMPR.:** \$48,073  
**TOTAL:** \$144,195

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2014 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 one-story dwelling of frame construction. The dwelling was built in 1958 and contains 1,845 square feet of living area. Features of the home include a partial basement with finished area, central air conditioning, three fireplaces and a 720 square foot garage. The subject is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on two equity comparables. These comparables are described as one-story brick or frame dwellings built in 1963 or 1972. They contain 1,944 or 2,024 square feet of living area and have fireplaces. One comparable features a partial unfinished basement, one has central air conditioning and one has a 418 square foot garage. The comparables are located within .32 of a mile from the subject. They have improvement assessments of \$37,282 and \$48,249 or \$19.18 and \$23.84 per square foot of living area. The

appellant requested the improvement assessment be reduced to \$37,282 or \$20.21 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the improvement assessment for the subject of \$48,073 or \$26.06 per square foot of living area.

With respect to the appellant's evidence, the board of review submitted a memo from the township assessor stating the appellant is requesting the 2014 Property Tax Appeal Board decision be rolled over. The assessor states 2015 is the beginning of the most recent general assessment cycle. Therefore the 2014 Property Tax Appeal Board decision would not apply to tax year 2015. The assessor also cites dissimilarities between the appellant's comparables and the subject.

In support of its assessment the board of review submitted information on four equity comparables. These comparables are described as one-story dwellings of frame or brick construction built between 1960 and 1968. They range in size from 1,828 to 1,937 square feet of living area. The comparables feature full or partial basements, one with finished area, central air conditioning, one fireplace each and garages that range in size from 525 to 600 square feet of building area. The comparables are located within .66 of a mile from the subject. They have improvement assessments ranging from \$50,449 to \$56,915 or from \$27.60 to \$30.44 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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.

Both parties submitted six equity comparables for the Board's consideration. The comparables' improvement assessments ranged from \$19.18 and \$30.44 per square foot of living area. The Board finds board of review comparables #1, #2 and #4 and appellant's #1 and #2 were inferior to the subject having no garage, no basement, a partial basement, and/or no basement finished area as compared to the subject. The Board finds board of review comparable #3 most similar to the subject in location, style, age, dwelling size and features. This comparable had an improvement assessment of \$28.88 per square foot of living area. The subject's improvement assessment of \$26.06 per square foot of living area is supported by the best comparable 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 no reduction in the subject's assessment is 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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: April 17, 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

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

APPELLANT

Robert Mindich  
4195 Pamella Lane  
Northbrook, IL 60062

COUNTY

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