



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

APPELLANT: Randy Podolsky
DOCKET NO.: 16-01773.001-R-1
PARCEL NO.: 15-13-101-065

The parties of record before the Property Tax Appeal Board are Randy Podolsky, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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 **A Reduction** 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: \$84,802
IMPR.: \$211,420
TOTAL: \$296,222

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 2016 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 brick dwelling. The dwelling was built in 1993 and contains 3,410 square feet of living area. Features of the home include a full basement with a small amount of finished area, central air conditioning, 2 fireplaces and an 840 square foot garage. The subject is located in Lincolnshire, 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 three equity comparables. These comparables are described as 2-story brick or frame dwellings built in 1985 or 1987. They range in size from 3,371 to 3,432 square feet of living area. The comparables feature partially finished basements, central air conditioning, one or two fireplaces and garages that range in size from 506 to 672 square feet of building area. The comparables are located from .11 to .22 of a mile from the subject. They have improvement assessments ranging from \$144,894 to \$162,623 or from

\$38.28 to \$48.24 per square foot of living area. The appellant requested the improvement assessment be reduced to \$173,048 or \$50.75 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 \$225,634 or \$66.17 per square foot of living area.

With respect to the appellant's evidence, the board of review disclosed the appellant's comparables were a lower quality of construction and in a different assessment neighborhood.

In support of its assessment the board of review submitted information on four equity comparables. These comparables are described as 2-story frame and/or Dryvit and/or masonry dwellings built between 1997 and 2000. They range in size from 3,407 to 4,244 square feet of living area. The comparables feature full basements, two of which are partially finished, central air conditioning, one fireplace each and garages that range in size from 735 to 888 square feet of building area. The comparables are located from .31 to .42 of a mile from the subject. The comparables have improvement assessments ranging from \$214,045 to \$286,649 or from \$61.75 to \$67.54 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 met this burden of proof and a reduction in the subject's assessment is warranted.

Both parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to board of review comparables #1, #2 and #4 based on their significantly larger dwelling sizes as compared to the subject. The Board finds appellant's comparables #1, #2 and #3 and board of review comparable #3 were similar to the subject in location, style, age, exterior construction, dwelling size and most features. These four comparables had improvement assessments ranging from \$38.28 to \$62.83 per square foot of living area.¹ The subject's improvement assessment of \$66.17 per square foot of living area is above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

¹ In the board of review's grid analysis of the appellant's comparables, the improvement assessment for appellant's comparable #3 differs from the appellant's grid analysis printed from the Lake County website.

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: May 15, 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

Randy Podolsky, by attorney:
Brian P. Liston
Law Offices of Liston & Tsantilis, P.C.
33 North LaSalle Street
28th Floor
Chicago, IL 60602

COUNTY

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