



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

APPELLANT: Diana & Nicholas Levas
DOCKET NO.: 16-02027.001-R-1
PARCEL NO.: 11-19-315-020

The parties of record before the Property Tax Appeal Board are Diana & Nicholas Levas, the appellants, by attorney Thomas J. Thorson, of Raila & Associates, 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 **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: \$26,300
IMPR.: \$0
TOTAL: \$26,300

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 vacant lot that contains 6,970 square feet of land area and is zoned commercial. The property is located in Mundelein, Libertyville Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. In support of the inequity claim, the appellants submitted a grid analysis of three assessment comparables located over 1 mile from the subject. The comparables contain either 3,125 or 3,661 square feet of land area and each has a land assessment of \$5,086 or \$4.17 and \$4.88 per square foot of land area. Based on this evidence, the appellants requested a reduction in the subject's land assessment.

In response to the appellants' evidence, the board of review noted that all the appellants' comparables are zoned residential unlike the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total land assessment for the subject of \$26,300 or \$3.77 per square foot of land area. In support of its contention of the correct assessment, the board of review submitted information on four equity land comparables located on the same street and block as the subject. The four land comparables range in size from 3,751 to 7,501 square feet of land area and have land assessments ranging from \$14,577 to \$27,536 or \$3.64 to \$3.89 per square foot of land area. These properties are zoned commercial. Based on this evidence, the board of review requested confirmation of the subject properties' land assessments.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven suggested land comparables for the Board's consideration. The Board gave less weight to appellants' comparables along with the board of review comparable #3 based on their smaller land sizes when compared to the subject. In addition, the appellants' comparables were located over 1 mile from the subject property and all are zoned residential unlike the subject.

The Board finds the board of review comparables #1, #2 and #4 are most similar to the subject property in location, land area and zoning. These three comparables have land assessments of \$25,919 and \$27,536 or \$3.64 to \$3.68 per square foot of land area. The subject property has a land assessment of \$26,300 or \$3.77 per square foot of land area, which falls within the overall assessment range to the most similar assessment comparables contained in the record but just outside the range on a per square foot basis. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's land assessment is not warranted.

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: November 19, 2019



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

Diana & Nicholas Levas, by attorney:
Thomas J. Thorson
Raila & Associates, P.C.
747 North LaSalle Street
Suite 700
Chicago, IL 60654

COUNTY

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