



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

APPELLANT: Michael Fields
DOCKET NO.: 16-02270.001-R-1
PARCEL NO.: 16-32-311-004

The parties of record before the Property Tax Appeal Board are Michael Fields, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$55,845
IMPR.: \$133,084
TOTAL: \$188,929

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The subject property consists of a two-story dwelling of brick exterior construction with 2,522 square feet of living area. The dwelling was constructed in 1975. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 484-square foot garage. The property is located in Deerfield, West Deerfield, Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of his argument, the appellant submitted information on six comparable properties all of which have the same neighborhood code as the subject. These dwellings range in size from 2,508 to 2,834 square feet of living area. All of the comparables are two-story dwellings of brick or frame exterior construction. The dwellings were constructed from 1968 to 1977. Each of the comparables has a basement, one with a finished area. Each comparable has central air conditioning, five comparables each have a fireplace, and each comparable has a garage ranging in size from 440 to 506 square feet of building area. The comparables have improvement assessments ranging from \$105,806 to \$128,144 or from \$37.33 to \$51.09 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$113,490 or \$45.00 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 as \$188,929. The subject's improvement assessment is \$133,084 or \$52.77 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on nine equity comparables, one of which was also submitted by the appellant. Each comparable has the same neighborhood code as the subject property. The comparables are two-story dwellings of brick exterior construction. The dwellings were constructed from 1969 to 1977 and range in size from 2,508 to 2,592 square feet of living area. Each of the comparables has a basement, three with finished areas. Each comparable has central air conditioning, seven comparables each have a fireplace, and each comparable has a garage ranging in size from 462 to 506 square feet of building area. The comparables have improvement assessments ranging from \$128,144 to \$133,916 or from \$51.05 to \$53.26 per square foot of living area. The board of review also noted that the subject property features a 302-square foot open porch. Four of the comparables each have an open porch ranging from 21 to 77 square feet in size.

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 proven 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 record contains fifteen assessment comparables for the Board's consideration, with one comparable submitted by both parties. The Board gave less weight to appellant's comparable #6/board of review's comparable #8 and board of review's comparables #1 and #4 as each has a basement finished area, dissimilar to the subject.

The Board finds the best evidence of assessment inequity to be appellant's comparable #1 through #5 and board of review comparables #2, #3, #5, #6, #7 and #9 as they are most similar to the subject in design, size, location and most features. These comparables had improvement assessments that ranged from \$105,806 to \$133,509 or \$37.33 to \$52.05 per square foot of living area. The subject's improvement assessment is \$133,084 or \$52.77. After considering adjustments due the subject's large open porch and some differences in the comparables' features when compared to the subject, the Board finds that the subject's assessment is supported and a reduction 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(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: August 21, 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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