



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Vivian Roman
DOCKET NO.: 16-02412.001-R-1
PARCEL NO.: 10-28-400-003

The parties of record before the Property Tax Appeal Board are Vivian Roman, 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:¹

LAND:	\$10,998
IMPR.:	\$59,285
TOTAL:	\$70,283

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 is improved with a one-story dwelling of brick exterior construction with 1,336 square feet of living area. The dwelling was constructed in 1961. Features of the home include a full unfinished basement and a two-car garage with 572 square feet of building area. Other improvements include an 84 square foot shed, a 1,464 square foot pole building, a 2,856 square foot barn, and a 1,200 square foot pole building. The property has a 15.40-acre site of which .51 acres is designated as a homesite. The property is located in Mundelein, Fremont Township, Lake County.

The appellant contends assessment inequity with respect to the dwelling as the basis of the appeal. In support of this argument the appellant submitted information on four equity

¹ The subject property is partially agricultural. The land assessment reflects \$1,520 for farmland and \$9,477 for the homesite. The improvement assessment reflects \$50,103 for the house and \$9,182 for the farm outbuildings.

comparables improved with three, 1-story dwellings and one, 1.5-story dwelling with wood siding or brick exteriors that range in size from 1,200 to 1,500 square feet of living area. The dwellings were constructed from 1954 to 1970. Each property has an unfinished basement, three comparables have one or two fireplaces, and each comparable has an attached or detached garage ranging in size from 462 to 660 square feet of building area. Comparables #1, #2, and #4 were described as having sheds with 1,032, 1,800 and 735 square feet of building area, respectively. These properties have improvement assessments ranging from \$37,954 to \$55,507 or from \$27.03 to \$39.28 per square foot of living area. In the appellant's analysis the subject's entire improvement assessment for the house and outbuildings was divided by the living area to arrive at an assessment of \$44.38 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$52,104.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,283. The subject property has a farmland assessment of \$1,520, a homesite assessment of \$9,477, an outbuilding assessment of \$9,182 and a house assessment of \$50,103 or \$37.50 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 improved with one-story dwellings of wood siding exterior construction that range in size from 1,413 to 1,612 square feet of living area. The homes were built from 1955 to 1970. Each comparable has an unfinished basement, two comparables have one or two fireplaces and each comparable has a garage ranging in size from 462 to 672 square feet of building area. Comparables #1, #3 and #4 have farm buildings ranging in size from 400 to 2,340 square feet of building area. The comparables have homesites ranging in size from .69 acres to 5.65 acres and farmland ranging in size from 1.22 acres to 14.91 acres. The houses have assessments ranging from \$51,667 to \$54,566 or from \$32.05 to \$38.19 per square foot of living area. The board of review requested the assessment be sustained.

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 Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. The board of review analysis separated the various components of the subject's and the comparables' assessments into homesite, farmland, farm residence and farm building. The board of review comparables had house assessments ranging from \$51,667 to \$54,566 or from \$32.05 to \$38.19 per square foot of living area. The subject's residence has an assessment of \$50,103 or \$37.50 per square foot of living area which falls within the range established by the best comparables in this record on a square foot basis. Less weight was given the appellant's analysis as the appellant did not separate or identify the assessments for the subject's dwelling or the comparable residences where the improvement assessment also included a component for

farm buildings. As a result, the Property Tax Appeal Board was unable to conduct a meaningful review of the assessment data relative to the subject's dwelling assessment with the dwelling assessments of the appellant's comparables. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's house was inequitably assessed and a reduction in the subject's assessment 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: _____

C E R T I F I C A T I O N

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:

October 15, 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

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