



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

APPELLANT: Edward & Nancy Picha  
DOCKET NO.: 16-02709.001-R-1  
PARCEL NO.: 14-29-404-003

The parties of record before the Property Tax Appeal Board are Edward & Nancy Picha, the appellants; 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:** \$39,726  
**IMPR.:** \$116,732  
**TOTAL:** \$156,458

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 split-level style dwelling of frame exterior construction with 2,653 square feet of living area. The dwelling was constructed in 1978. Features of the home include an 812 square foot finished lower level, central air conditioning, a fireplace and a 513 square foot garage. The property has a 38,453 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellants submitted information on three equity comparables located within .22 to .37 of a mile from the subject. The comparables, like the subject, were improved with the same frame split-level style dwelling, design number 73/3/104 as defined by the assessor and ranged in size from 2,595 to 2,651 square feet of living area. The dwellings were constructed in 1978. Each comparable had 1,210 or 1,260 square feet of finished lower, central air conditioning, fireplace and garages that range in

size from 514 to 843 square foot of building area. Based on this evidence, the appellants requested that the subject's improvement assessment be reduced to \$110,593 or \$41.69 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 of \$165,164. The subject property has an improvement assessment of \$125,438 or \$47.28 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 located between .158 to 1.335 miles from the subject property. These comparables were improved with a one-story or tri-level style dwelling of brick or frame exterior construction ranging in size from 1,709 to 2,932 square feet of living area. The dwellings were constructed between 1967 and 1980. Three comparables had between 848 to 2,932 square feet of basement and from 632 to 756 square feet finished lower levels, each comparable had central air conditioning, one fireplace and garages that range from 440 to 996 square feet of building area. The comparables had improvement assessments ranging from \$85,613 to \$134,069 or \$44.34 to \$59.14 square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants contend that the board of review comparables #1 through #4 have dwellings that are dissimilar in design and size and should be disregarded.

### **Conclusion of Law**

The taxpayers 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gave little weight to the board of review comparables, due to their dissimilar sizes, designs and locations.

The Board gave the most weight to the appellants' comparables, as they are more similar in location, dwelling size, design, age and features. The Board finds the best evidence of assessment equity to be the appellants' comparable #1, because it is almost identical to the subject. The comparables had improvement assessments that ranged from \$31.83 to \$44.87 per square foot of living area. The subject's improvement assessment of \$47.28 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a 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: January 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

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

APPELLANT

Edward & Nancy Picha  
21363 Pheasant Trail  
Deer Park, IL 60010

COUNTY

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