



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

APPELLANT: Gary Lukovich  
DOCKET NO.: 16-04467.001-R-1  
PARCEL NO.: 13-24-301-012

The parties of record before the Property Tax Appeal Board are Gary Lukovich, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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:** \$70,278  
**IMPR.:** \$245,027  
**TOTAL:** \$315,305

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 dwelling of brick exterior construction with 4,153 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full basement with partial finish, central air conditioning, two fireplaces and a 1,279 square foot attached garage. The property has a 130,244 square foot site and is located in North Barrington, Cuba Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on three equity comparables located within .73 of mile from the subject property. The comparables were improved with two-story dwellings of brick exterior construction ranging in size from 4,379 to 4,687 square feet of living area. The dwellings were constructed from 1996 to 2006. Each comparable has a basement, two of which have finished area. The comparables each

have central air conditioning, one to three fireplaces and an attached garage ranging in size from 782 to 1,049 square feet of building area. The comparables have improvement assessments ranging from \$191,634 to \$250,732 or from \$40.98 to \$54.37 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's building assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$324,251. The subject property has an improvement assessment of \$253,973 or \$61.15 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 from .172 of a mile to 1.189 miles from the subject. The comparables were improved with two-story dwellings of stucco or brick exterior construction ranging in size from 3,641 to 4,453 square feet of living area. The dwellings were built from 2002 to 2008. Each comparable has a full or partial basement, three of which have finished area. The comparables each have central air conditioning, one to five fireplaces and an attached garage ranging in size from 769 or 2,077 square feet of building area. The comparables have improvement assessments ranging from \$212,925 to \$352,651 or from \$57.04 to \$79.19 per square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant 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.

The parties submitted seven suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their lack of basement finish or older age and board of review comparables #1 and #2 due to their distant proximity or lack of basement finish when compared to the subject.

The Board finds the board of review's comparables #3 and #4 are most similar in location, dwelling size, design, age and features when compared to the subject. These comparables had improvement assessments of \$212,925 and \$235,491 or \$58.48 and \$60.23 per square foot of living area. The subject property has an improvement assessment of \$253,973 or \$61.15 per square foot of living area, which is greater than the best comparables in this record. Based on this record, the Board finds the evidence demonstrates the subject's improvement was inequitably assessed by clear and convincing evidence 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: March 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

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