



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

APPELLANT: Norman Maslow
DOCKET NO.: 16-04749.001-R-1
PARCEL NO.: 16-34-305-305-023

The parties of record before the Property Tax Appeal Board are Norman Maslow, the appellant; 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: \$62,179
IMPR.: \$75,378
TOTAL: \$137,557

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 one-story dwelling of frame and brick construction containing 2,217 square feet of living area. The dwelling was constructed in 1966. Features of the home include a partial unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 506 square feet of building area. The property has a 19,932 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvements as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with one-story dwellings of brick exterior construction that range in size from 1,899 to 2,742 square feet of living area. The dwellings were built from 1953 to 1961. Each home has a partial unfinished basement, central air conditioning, one fireplace and an attached or detached garage with either 460 or 528 square feet of building area. The comparables are located in the same neighborhood as the subject property. These properties

have improvement assessments ranging from \$43,910 to \$89,498 or from \$22.85 to \$34.31 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 \$145,694. The subject property has an improvement assessment of \$83,515 or \$37.67 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 described as being improved with one-story dwellings with brick or wood siding exteriors that range in size from 2,052 to 2,494 square feet of living area. The dwellings were built from 1953 to 1964 and are located in the subject's neighborhood. Each home has a full or partial unfinished basement, central air conditioning and one fireplace. Three comparables have garages ranging in size from 420 to 624 square feet of building area. These properties have improvement assessments ranging from \$72,918 to \$83,924 or from \$32.65 to \$39.40 per square foot of living area. The board of review requested the assessment be sustained.

In rebuttal the appellant pointed out that board of review comparable #2 has an inground swimming pool and that its improvement assessment was reduced in 2017 by the board of review to \$69,783 or \$32.76 per square foot of living area. The appellant further noted that board of review comparable #3 has a carport (which he called a garage) and was remodeled in 1985 giving the home an effective age of 1964. The appellant also asserted that board of review comparable #4 had an addition in 1999 giving the dwelling an effective age of 1963.

The appellant also submitted a new comparable in rebuttal, which he asserted represents the assessed value that should be placed on his home. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

86 Ill.Admin.Code 1910.66(c). Pursuant to this rule, the Property Tax Appeal Board finds the new comparable submitted by the appellant in rebuttal is improper rebuttal evidence; therefore, the Board will not give any consideration to this comparable in determining the correct assessment of the subject property.

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

The record contains seven comparables submitted by the parties to support their respective positions. The Board gives less weight to board of review comparable #2 due to the fact its improvement assessment was reduced from \$83,924 or \$39.40 per square foot of living area in 2016 to \$69,783 or \$32.76 per square foot of living area in 2017. This reduction supports the conclusion this property was overvalued in 2016. The Board finds the remaining comparables have varying degrees of similarity to the subject property. These comparables have improvement assessments ranging from \$43,910 to \$84,498 or from \$22.85 to \$35.54 per square foot of living area. Appellant's comparable #1 seems to be an outlier with an improvement assessment of \$22.85 per square foot of living area while the remaining comparables have improvement assessments ranging from \$32.64 to \$35.54 per square foot of living area. The comparable with the highest overall improvement assessment of \$89,498, appellant's comparable #3, is approximately 525 square feet larger than the subject property, which accounts for the higher assessment. The subject's improvement assessment of \$37.67 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 appellant did demonstrate 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: December 23, 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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