



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

APPELLANT: Decorative Industries
DOCKET NO.: 17-01547.001-R-1
PARCEL NO.: 15-23-301-008

The parties of record before the Property Tax Appeal Board are Decorative Industries, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher, 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 **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: \$34,710
IMPR.: \$83,234
TOTAL: \$117,944

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 2017 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 wood siding exterior construction with 2,215 square feet of living area. The dwelling was constructed in 1977. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and an attached 638 square foot garage. The subject also features a 130 square foot enclosed porch. The property is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal challenging the improvement assessment; no dispute was raised concerning the land assessment. In support of this inequity argument, the appellant submitted information on three comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of one-story dwellings of wood siding exterior construction that were each built in 1977. The comparables each contain 2,215 square feet of living area. Each comparable has a concrete

slab foundation, central air conditioning, a fireplace and an attached 638 square foot garage. The comparables have improvement assessments of either \$68,385 or \$75,279 or either \$30.87 or \$33.99 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$31.91 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 \$117,944. The subject property has an improvement assessment of \$83,234 or \$37.58 per square foot of living area.

In response to the appellant's evidence, the board of review noted that the subject dwelling is the only one with a 130 square foot enclosed porch. In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of one-story dwellings of wood siding exterior construction that were each built in 1977. The comparables each contain 2,215 square feet of living area. Each comparable has a concrete slab foundation, central air conditioning, a fireplace and an attached 638 square foot garage. The comparables have improvement assessments of either \$81,039 or \$81,307 or either \$36.59 or \$36.71 per square foot of living area.

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 parties presented a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. Each of the comparables is similar to the subject in location, age, size, foundation and most features. The exception to similarity is that the subject dwelling features a 130 square foot enclosed porch which is not a feature of any of the six comparables presented by the parties. The six comparables had improvement assessments that ranged from \$30.87 to \$36.71 per square foot of living area. The subject's improvement assessment of \$37.58 per square foot of living area falls above the range established by the comparables in this record but appears to be justified based upon the subject's enclosed porch which is not a feature of any of the comparable dwellings. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement 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: _____

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: April 21, 2020



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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APPELLANT

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COUNTY

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