



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

APPELLANT: James Athas
DOCKET NO.: 17-02713.001-R-1
PARCEL NO.: 16-03-107-016

The parties of record before the Property Tax Appeal Board are James Athas, 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 **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: \$142,292
IMPR.: \$266,001
TOTAL: \$408,293

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 two-story dwelling of brick exterior construction with 4,176 square feet of living area. The dwelling was constructed in 1987. Features of the home include a partial basement with finished area, central air conditioning, three fireplaces and an 833 square foot garage. The property has a 36,614 square foot site and is located in Lake Forest, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood as the subject property. The comparables consist of two-story dwellings of brick or wood siding exterior construction ranging in size from 3,908 to 5,497 square feet of living area. The dwellings were constructed from 1985 to 1990. The comparables each feature a basement with one having finished area, central air conditioning,

two to four fireplaces and a garage ranging in size from 683 to 952 square feet of building area. The comparables have improvement assessments ranging from \$234,823 to \$324,266 or from \$56.22 to \$61.07 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$408,293. The subject property has an improvement assessment of \$266,001 or \$63.70 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located in the same neighborhood as the subject property. The comparables consist of two-story dwellings of brick or stucco exterior construction ranging in size from 4,077 to 4,895 square feet of living area. The comparables were built from 1987 to 1991. The comparables each feature a basement with finished area, central air conditioning, three or four fireplaces and a garage ranging in size from 756 to 1,197 square feet of building area. In addition, one comparable has an 800 square foot inground swimming pool. The comparables have improvement assessments ranging from \$267,527 to \$329,039 or from \$64.71 to \$67.77 per square foot of living area. As part of its submission, the board of review included a copy of the Multiple Listing Service sheet associated with the March 2017 sale of the subject property, along with property record cards of the subject and its comparables. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3, along with board of review comparables #1 and #3 due to their dissimilar dwelling size and/or lack of basement finish. Furthermore, board of review comparable #1 has an inground swimming pool which is a feature the subject property does not have.

The Board finds the remaining five comparables are most similar to the subject in location, dwelling size, design, age and features. These comparables have improvement assessments ranging from \$56.22 to \$67.77 per square foot of living area. The subject property has an improvement assessment of \$63.70 per square foot of living area, which falls within the range established by the most similar comparables in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is supported. 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 no 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: June 16, 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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