



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

APPELLANT: Robert Damesek
DOCKET NO.: 17-02770.001-R-1
PARCEL NO.: 12-28-314-016

The parties of record before the Property Tax Appeal Board are Robert Damesek, 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: \$ 79,591
IMPR.: \$106,600
TOTAL: \$186,191

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 with finished attic of wood siding exterior construction that has 2,132 square feet of living area. The dwelling was constructed in 1900 with an effective age of 1944.¹ Features include a partial unfinished basement, two bathrooms and a 440 square foot detached garage. The subject property is located in Shields Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of the inequity claim, the appellant submitted a grid analysis of three assessment comparables located within .37 of a mile from the subject. The comparables consists of two-story dwellings of stucco or wood siding exterior construction that

¹ The subject's property record card submitted by the board of review shows the subject dwelling was remodeled in 2011, but the degree and extent of the remodeling was not disclosed.

were built in 1913 or 1919. One comparable has a partial unfinished basements and two comparables have partial finished basements. The comparables have two bathrooms, central air conditioning and garages that have 300 to 552 square feet of building area. Two comparables have a fireplace. The dwellings range in size from 2,016 to 2,144 square feet of living area. The comparables have improvement assessments ranging from \$73,518 to \$99,587 or from \$36.47 to \$45.27 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 subject's final assessment of \$202,760. The subject property has an improvement assessment of \$123,169 or \$57.77 per square foot of living area. In support of the subject's assessment, the board of review submitted seven assessment comparables located from .189 to 1.138 miles from the subject. The comparables consists of two-story dwellings of stucco, brick or wood siding exterior construction that were built from 1909 to 1929 with five comparables having effective ages ranging from 1927 to 1943.² Three comparables have partial unfinished basements and four comparables have partial finished basements. The comparables contain from 1.5 to 3.5 bathrooms; one to three fireplaces; six comparables have central air conditioning; and each comparable has a garage that range in size from 352 to 576 square feet of building area. The dwellings range in size from 2,061 to 2,293 square feet of living area. The comparables have improvement assessments ranging from \$110,706 to \$160,104 or from \$53.71 to \$75.95 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer argued 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.

The record contains 10 assessment comparables for the Board's consideration. The Board gave little weight to comparables #4, #5 and #7 submitted by the board of review due to their distant location over one mile from the subject. The Board finds the remaining seven comparables are more similar to the subject in location, design, age, effective age and dwelling size, but each of these comparable have superior features when compared to the subject. For example, five comparables have finished basements, six comparables have central air conditioning, five comparables have at least one more fireplace and three comparables have one more bathroom than the subject, requiring significant downward adjustments. These comparables have wide ranging improvement assessments from \$73,518 to \$160,104 or from \$36.47 to \$75.95 per square foot of living area. The subject property has an improvement assessment of \$123,169 or \$57.77 per square foot of living area, which is greater than five of the comparables, but less than

² The property record card submitted by the board of review shows the comparables were remodeled from 1988 to 2016, however, the degree and extent of the remodeling was not disclosed.

two of the comparables. After considering the significant downward adjustments to the comparables for their superior features, the Board finds the appellant has demonstrated a consistent pattern of assessment inequity and the subject's improvement assessment is excessive. Therefore, a reduction in the subject's improvement assessment is warranted.

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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