



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

APPELLANT: Hector Olivia
DOCKET NO.: 17-03046.001-R-1
PARCEL NO.: 07-09-102-002

The parties of record before the Property Tax Appeal Board are Hector Olivia, 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: \$37,550
IMPR.: \$212,355
TOTAL: \$249,905

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 1.5-story dwelling of brick exterior construction with 4,903 square feet of living area. The dwelling was constructed in 1996. Features of the home include a basement with finished area, central air conditioning, four fireplaces and an attached garage containing 935 square feet of building area. The subject also has an in-ground swimming pool and a hot tub. The property has an 86,738-square foot site and is located in Wadsworth, Warren Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within the same assessment neighborhood code as the subject and within .39 of a mile of the subject property. The properties are improved with 1.5-story single-family dwellings of wood-siding or brick exterior construction ranging in size from 3,938 to 4,932

square feet of living area. The dwellings were constructed from 1996 to 2000. The comparables each feature a basement with two comparables having finished areas. All dwellings have central air conditioning, one to three fireplaces and an attached garage ranging in size from 874 to 1,125 square feet of building area. The dwellings have improvement assessments ranging from \$124,611 to \$176,100 or from \$31.64 to \$38.84 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$169,513 or \$34.57 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 \$249,905. The subject property has an improvement assessment of \$212,355 or \$43.31 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables located within the same assessment neighborhood code as the subject and from .08 of a mile to 1.106 miles from the subject property. The comparables are improved with 1.5-story and 2-story dwellings of brick, wood-siding or stucco exterior ranging in size from 4,383 to 5,620 square feet of living area. The dwellings were constructed from 1988 to 2004. The comparables each feature a basement with six having a finished area, central air-conditioning, one to four fireplaces and a garage ranging in size from 741 to 1,868 square feet of building area. The comparable properties have improvement assessments ranging from \$196,994 to \$255,516 or from \$42.20 to \$48.00 per square foot of living area. The board of review also submitted property record cards for the subject as well as its own comparables. While the board of review reported the subject's pool and hot tub amenities, the board of review failed to note the pools, bathhouses and/or greenhouses associated with board of review comparables #2, #4 #5 and/or #6 as depicted on the underlying property record cards. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 submitted a total of eleven equity comparables for the Board's consideration with varying degrees of similarity to the subject property. The Board finds The Board gave less weight to appellant's comparable #1 due to its smaller dwelling size when compared to the subject.

The Board finds the comparables #2, #4, #5 and #6 submitted by the board of review to be most similar to the subject in location, design,¹ age, size, features and amenities such as pools, bathhouses and/or greenhouses. These comparables had improvement assessments that ranged from \$198,297 to \$255,516 or from \$42.68 to \$48.00 per square foot of living area. The subject's improvement assessment of \$212,355 or \$43.31 per square foot of living area falls within the range established by the best comparables in this record. The Board gave less weight to the remaining comparables due to their lack of amenities when compared to the subject. After considering adjustments to the comparables for differences in features when compared to the subject, the Board finds that the appellant did not demonstrate by clear and convincing evidence that the subject is inequitably assessed. Therefore, the Board finds that the subject's improvement assessment is supported and no reduction in the subject's improvement is warranted.

¹ The grid information as well as the property record cards for the board of review comparables #3, along with #5 through #8 describes these dwellings as having 2-story designs versus the subject's 1.5-story style. However, the Board finds that based on their photographs in evidence, along with the schematic diagrams, measurements and calculations of the dwelling sizes on the property record cards, these dwellings appear to be similar in design when compared to the subject property for the purpose of this analysis.

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

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