



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

APPELLANT: Twin Tiger, LLC
DOCKET NO.: 17-03143.001-C-1 through 17-03143.005-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Twin Tiger, LLC, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-03143.001-C-1	11-16-408-003	24,872	32,853	\$57,725
17-03143.002-C-1	11-16-408-004	116,458	33,722	\$150,180
17-03143.003-C-1	11-16-408-013	24,872	111,323	\$136,195
17-03143.004-C-1	11-16-408-015	13,304	26,147	\$39,451
17-03143.005-C-1	11-16-408-017	13,304	2,842	\$16,146

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 is improved with two commercial buildings containing a combined 14,254 square feet of building area. The improvements are located on a site composed of five separate parcels with a combined land area of 43,562 square feet. The property is used as a training/health facility and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends assessment inequity with respect to the land as the basis of the appeal. There was no complaint with respect to the improvement assessment. In support of the land assessment inequity argument the appellant submitted information on five equity comparables with sites ranging in size from 13,033 to 33,323 square feet of land area. The appellant

submitted copies of documents entitled "Property Tax Assessment Information by PIN" for each comparable that provided the class description for each property that were variously described as commercial improved, commercial vacant, and industrial improved. These comparables have land assessments ranging from \$32,900 to \$97,973 or from \$1.84 to \$4.59 per square foot of land area. The appellant's counsel argued the comparables have a mean assessed value per square foot of \$2.85 while the subject has a land assessment of \$4.66 per square foot, which is approximately 163% higher than the mean. The appellant requested the mean assessed value be applied to the subject property resulting in a revised land assessment of \$124,148.

The board of review submitted its "Board of Review Notes on Appeal" for each parcel disclosing a total combined assessment for the subject of \$410,243. The subject property has a combined total land assessment of \$203,356 or \$4.67 per square foot of land area.

In support of its contention of the correct land assessment, the board of review submitted information on four equity comparables that have sites range in size from 7,450 to 21,049 square feet of land area. The property class for each comparable was described as commercial vacant or commercial improved per the property record cards submitted by the board of review. The comparables have land assessments ranging from \$34,999 to \$92,220 or from \$4.38 to \$11.86 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 evidence in the record indicates a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables as well as comparables #3 and #4 provided by the board of review. These comparables have land assessments that range from \$1.84 to \$4.59 per square foot of land area. The subject's land assessment of \$4.67 per square foot of land area falls above the range established by the best comparables in this record. Less weight was given to board of review comparables #1 and #2 due to their smaller land sizes in comparison to the subject property's land size. Based on this record, the Board finds that the subject's improvement was inequitably assessed and a reduction in the subject's 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: September 15, 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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