



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

APPELLANT: Mark Bina
DOCKET NO.: 17-03927.001-R-1
PARCEL NO.: 16-36-102-015

The parties of record before the Property Tax Appeal Board are Mark Bina, 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: \$54,215
IMPR.: \$100,100
TOTAL: \$154,315

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 vinyl siding exterior construction with 1,820 square feet of living area. The dwelling was constructed in 1925 and has an effective age of 1950 due to remodeling in 2002. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 400 square foot detached garage. The property has a 5,200 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within .61 of a mile from the subject. The comparables are described as 1.5-story dwellings of brick exterior construction ranging in size from 1,564 to 2,032 square feet of living area. The dwellings were built in 1928 and 1929. Comparable #1 has an effective age

of 1941. The comparables each have a basement with finished area, central air conditioning, one fireplace and a garage with either 216 or 400 square feet of building area. The comparables have improvement assessments ranging from \$61,405 to \$82,413 or from \$39.26 to \$46.80 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 \$162,071. The subject property has an improvement assessment of \$107,856 or \$59.26 per square foot of living area.

In response to the appellant's evidence, the board of review argued appellant's comparable #1 sold as a tear down or a complete rehab. The Multiple Listing Service sheet associated with this sale that was submitted by the board of review disclosed that this property was being sold "as is" and needs a complete overhaul or should be torn down. The board of review also noted the relative effective ages of these comparables as compared to the subject's effective age of 1950.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within .507 of a mile from the subject. The comparables consist of 1.5-story and 2-story dwellings of brick or stucco exterior construction ranging in size from 1,601 to 1,670 square feet of living area. The dwellings were constructed from 1927 to 1954 and comparables #1 and #4 have effective ages of 1953 and 1954. Each comparable has basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 242 to 528 square feet of building area. The comparables have improvement assessments ranging from \$94,098 to \$103,844 or from \$58.09 to \$62.18 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 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 due to its poor condition at the time of sale as disclosed by the board of review. The Board also gave less weight to board of review comparables #2 through #4 as they are newer 2-story dwellings when compared to the older 1.5-story dwelling of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3 along with board of review comparable #1 as they are more similar to the subject in location, dwelling size, design, age and features except for the two appellant's comparables have smaller 1-car garages as compared to the subject's larger 2-car garage and have their original

construction dates of 1928 and 1929 as their effective ages. The comparables have improvement assessments ranging from \$81,162 to \$94,868 or from \$39.94 to \$59.26 per square foot of living area. The subject has an improvement assessment of \$107,856 or \$59.26 per square foot of living area, which falls above the overall price range established by the best comparables in the record and the two appellant's comparables on a per square foot basis. Only board of review comparable #1 supports the subject on a price per square foot basis because of its smaller dwelling size due to economies of scale. Furthermore, this sale has a larger basement with more finished area and a larger garage that also require downward adjustments. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is not supported. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a slight 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: July 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mark Bina, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085