



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

APPELLANT: Lance Cutler
DOCKET NO.: 17-03969.001-R-1
PARCEL NO.: 16-23-418-003

The parties of record before the Property Tax Appeal Board are Lance Cutler, 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: \$136,163
IMPR.: \$270,621
TOTAL: \$406,784

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 wood siding exterior construction with 5,946 square feet of living area. The dwelling was constructed in 1925 and has an effective age of 1945. Features of the home include a partial unfinished basement, central air conditioning, one fireplace and an 805 square foot garage. The property has a 17,548 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 from .36 of a mile to 1.17 miles from the subject. The comparables are described as two-story dwellings of wood siding, brick or stucco exterior construction ranging in size from 5,172 to 5,470 square feet of living area. The dwellings were built from 1901 to 1938. Comparable #1 has an effective age of 1940. The comparables each have a basement with

finished area, central air conditioning, two or four fireplaces and a garage ranging in size from 525 to 832 square feet of building area. The comparables have improvement assessments ranging from \$158,646 to \$195,500 or from \$29.00 to \$37.80 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 \$406,784. The subject property has an improvement assessment of \$270,621 or \$45.51 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within .878 of a mile from the subject.¹ The comparables are described as two-story dwellings of wood siding or brick exterior construction ranging in size from 5,695 to 6,137 square feet of living area. The dwellings were constructed from 1924 to 1928. Each comparable has a basement with two being partially finished, central air conditioning, one or two fireplaces and a garage ranging in size from 483 to 522 square feet of building area. The comparables have improvement assessments ranging from \$265,931 to \$342,934 or from \$43.33 to \$55.95 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 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 no reduction in the subject's assessment is warranted.

The parties submitted six equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their smaller dwelling sizes when compared to the subject and the comparables submitted by the board of review.

The Board finds the best evidence of assessment equity to be the board of review comparables. These three comparables are similar to the subject in location, dwelling size, design, age and most features except for two comparables have superior basement finished area that require downward adjustments and each comparable has a smaller garage feature which requires upward adjustments. The comparables have improvement assessments ranging from \$265,931 to \$342,934 or from \$43.33 to \$55.95 per square foot of living area. The subject has an improvement assessment of \$270,621 or \$45.51 per square foot of living area, which falls within the range established by the best comparables in the record. After considering adjustments to the comparables for differences in features such as finished basement area and garages when

¹ Board of review comparables #1 and #3 are the same property.

compared to the subject, the Board finds 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: 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

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