



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

APPELLANT: Timothy Cunniff
DOCKET NO.: 17-03970.001-R-1
PARCEL NO.: 16-25-309-037

The parties of record before the Property Tax Appeal Board are Timothy Cunniff, 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: \$240,970
IMPR.: \$389,620
TOTAL: \$630,590

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 6,517 square feet of living area. The dwelling was constructed in 1985. Features of the home include a partial basement with finished area, central air conditioning, one fireplace and a 782 square foot attached garage. The property has a 55,493 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 .59 of a mile from the subject. The comparables are described as two-story dwellings of brick or wood siding exterior construction ranging in size from 5,304 to 5,383 square feet of living area. The dwellings were built from 1960 to 1992 and comparables #1 and #2 have effective ages of 1976 and 1962, respectively. The comparables each have a

partial basement with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 525 to 704 square feet of building area. The comparables have improvement assessments ranging from \$249,321 to \$270,214 or from \$46.32 to \$50.95 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 \$630,590. The subject property has an improvement assessment of \$389,620 or \$59.79 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located within .43 of a mile from the subject. The comparables consist of two-story or three-story dwellings of brick, wood siding, Dryvit or stucco exterior construction ranging in size from 6,171 to 7,965 square feet of living area. The dwellings were constructed from 1979 to 1993. The comparables each have a basement with five having finished area, central air conditioning, two to four fireplaces and a garage ranging in size from 750 to 1,104 square feet of building area. Comparables #2, #5 and #6 each have an 800 or a 1,000 square foot inground swimming pool. The comparables have improvement assessments ranging from \$400,878 to \$515,942 or from \$61.82 to \$72.07 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 nine equity comparables located in the subject neighborhood for the Board's consideration with varying degrees of similarity to the subject in dwelling size, design, age and features. The Board gave less weight to the appellant's comparables #1 and #2 as they are older dwellings when compared to the subject. The Board also gave less weight to board of review comparable #1 which has a significantly larger dwelling size than the subject and board of review comparables #2, #5 and #6 as they each have an inground swimming pool unlike the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 and board of review comparables #3 and #4. The Board recognizes the two board of review comparables would be adjusted downward for their larger basements with more finished area when compared to the subject. The comparables have improvement assessments of \$270,214 to \$502,349 or from \$50.95 to \$72.07 per square foot of living area. The subject has an improvement assessment of \$389,620 or \$59.79 per square foot of living area which falls within

the value range established by the best comparables sales in the record. After considering adjustments to the comparables for differences when 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



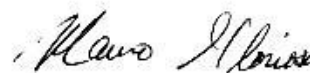
Member

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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