



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

APPELLANT: Robert Fisher  
DOCKET NO.: 18-00753.001-R-1  
PARCEL NO.: 06-01-401-025

The parties of record before the Property Tax Appeal Board are Robert Fisher, the appellant, by attorney Nora Devine, of Steven B. Pearlman & Associates, 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:** \$ 9,464  
**IMPR.:** \$49,876  
**TOTAL:** \$59,340

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 2018 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 duplex of wood siding exterior construction with 1,520 square feet of living area. The dwelling was constructed in 1997. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached 400 square foot garage. The property has a 6,098 square foot site and is located in Lindenhurst, Lake Villa Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal challenging the improvement assessment; no dispute was raised concerning the land assessment. In support of this inequity argument, the appellant submitted information on seven comparables located within .45 of a mile from the subject property. The comparables consist of two-story duplexes of wood siding exterior construction that were built between 1996 and 1999. The comparables each contain either 1,547 or 1,875 square feet of living area. Each comparable has a concrete slab

foundation, central air conditioning and a garage of either 400 or 428 square feet of building area. The comparables have improvement assessments ranging from \$44,179 to \$50,935 or from \$26.67 to \$28.56 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$27.11 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 \$59,340. The subject property has an improvement assessment of \$49,876 or \$32.81 per square foot of living area.

In response to the appellant's comparable evidence, the board of review noted that none of those comparable have a basement like the subject property.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within .411 of a mile of the subject. The comparables consist of two-story or part one-story and part two-story duplexes of wood siding exterior construction that were built in 1997 or 1998. The comparables each contain either 1,520 or 1,623 square feet of living area. Three of the comparables have basements, one of which is a walkout style and two of which have finished basement areas; comparable #4 has a concrete slab foundation. Each home features central air conditioning, a fireplace and a garage of either 399 or 400 square feet of building area. The comparables have improvement assessments ranging from \$45,598 to \$59,809 or from \$30.00 to \$36.85 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant argued that the board of review comparables have a superior number of bathrooms when compared to the subject and two of the comparables have finished basement areas which is a superior feature when compared to the subject's unfinished basement.

### **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 to support their positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's seven comparable properties and to board of review comparable #4 as each comparable has a concrete slab foundation as compared to the subject's unfinished basement feature.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #3. Comparable #3 is identical to the subject property and has an identical assessment. Comparables #1 and #2 are superior to the subject having finished basement areas. These three comparables had improvement assessments that ranged from \$49,876 to \$59,809 or from \$32.81 to \$36.85 per square foot of living area. The subject's improvement assessment of \$49,876 or \$32.81 per square foot of living area falls within the range established by the best comparables in this record and at the low end of the range which is logical given the superior basement finish of the other two properties. 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 a reduction in the subject's assessment is not 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: 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

AGENCY

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