



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

APPELLANT: Lia Arber
DOCKET NO.: 18-01771.001-R-1
PARCEL NO.: 16-10-204-002

The parties of record before the Property Tax Appeal Board are Lia Arber, the appellant; 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: \$72,687
IMPR.: \$251,638
TOTAL: \$324,325

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 three-story brick single-family dwelling with 5,140 square feet of living area. The dwelling was constructed in 1890 and has an effective age of 1995.¹ Features of the home include a basement,² central air-conditioning, and an 868-square foot basement garage. The dwelling is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity in the improvement and land assessments as the basis of the appeal. In support of this argument, the appellant submitted information on four

¹ Some details regarding features of the subject property were corrected or supplemented by Property Sale History Sheets submitted by the appellant and the grid analysis and property record card submitted by the board of review.

² The assessor's information, including the property record card, shows that the subject property has an unfinished basement while the appellant reports that the subject property's basement features 1,100 square feet of finished area. Although the appellant's grid analysis shows the subject property does not have a garage, the property record card shows that the dwelling features an 868-square foot basement garage.

equity comparables that are all located in the same historic neighborhood as the subject and in close proximity thereto. The comparables are situated on lots ranging in size from 8,276 to 23,522 square feet of land area and consist of three-story brick single-family dwellings that were all constructed in 1890 and have an effective age of 1995. The dwellings range in size from 3,494 to 4,847 square feet of living area and feature a basement with finished area, central air-conditioning and two or four fireplaces. Three of the comparables each have a garage ranging in size from 528 to 831 square feet of building area. The comparables have land assessments ranging from \$58,186 to \$94,816 or from \$4.03 to \$7.03 per square foot of land area and improvement assessments ranging from \$195,733 to \$236,607 or from \$48.82 to \$59.85 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$63,693 or \$4.87 per square foot of land area and in the improvement assessment to \$210,670 or \$40.97 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 \$324,325. The subject property has a land assessment of \$72,687 or \$5.56 per square foot of land area and an improvement assessment of \$251,638 or \$48.96 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, one of which was also submitted by the appellant.³ The dwellings are located within .127 of a mile from the subject and are in the same historic neighborhood as the subject. The comparables are situated on lots ranging in size from 8,276 to 18,731 square feet of land area and consist of three-story brick single-family dwellings. The dwellings were constructed 1885 to 1895 and all have an effective age of 1995. The comparables contain from 4,116 to 5,642 square feet of living area. Features of the homes include a basement, three of which have finished area, central air-conditioning and one to four fireplaces. Four of the comparables have an attached garage ranging in size from 575 to 1,022 square feet of building area. One comparable has a 600-square foot basement garage. The comparables have land assessments ranging from \$58,186 to \$87,533 or from \$4.67 to \$7.03 per square foot of land area and improvement assessments ranging from \$227,761 to \$285,813 or from \$50.66 to \$55.34 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted a brief critiquing the board of review comparables, including not only arguments regarding the land and improvement assessments but also their sale prices.

Conclusion of Law

The taxpayer contends assessment inequity as to the land and improvement 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

³ The property submitted by both parties as comparable #4 is the same property.

§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.

As to land assessment argument, the parties presented nine suggested assessment comparables for the Board's consideration, as one comparable was submitted by both parties. The Board gave less weight to the appellants' comparables and board of review comparables #3 through #6 which vary from the subject property in land size.

The Board finds board of review comparables #1 and #2 are the best comparables submitted in the record. Comparable #1 is identical to the subject in land size and comparable #2 is very similar to the subject in land size. These comparables have land assessments of \$72,687 and \$76,113 or \$5.56 and \$5.29 per square foot of land area, respectively. The subject has a land assessment of \$72,687 or \$5.56 per square foot of land area, which is identical to the assessment of board of review comparable #1 and slightly lower than the land assessment of comparable #2, which is logical given its slightly larger land area. Based on the evidence submitted for the Boards consideration, the Board finds no reduction in the subject's land assessment is warranted.

As to the improvement assessment argument, the parties presented data on nine suggested comparables for the Board's consideration, as the property submitted by both parties as their comparable #4 is the same property. The Board gave less weight to appellants' comparables #1, #3 and #4 (which is the parties' common comparable) which are all smaller dwellings when compared to the subject and as comparable #3 does not have a garage, dissimilar when compared to the subject. The Board also gave less weight to board of review comparables #3 through #6 as comparable #3 lacks a garage, comparables #4 and #5 are smaller dwellings, and comparable #6 has a much larger garage, all dissimilar when compared to the subject property.

The Board finds appellant's comparable #2 and board of review comparables #1 and #2 are the best comparables submitted for the Board's consideration and are similar to the subject in age, design, location, size, and most features. These comparables had improvement assessments ranging from \$236,607 to \$271,700 or from \$48.82 to \$52.33 per square foot of living area. The subject has an improvement assessment of \$251,638 or \$48.96 per square foot of living area which falls within the range established by the best comparables submitted for the Board's consideration. 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 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: December 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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