



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

APPELLANT: Andrew Kimelman
DOCKET NO.: 18-02121.001-R-1
PARCEL NO.: 16-26-205-059

The parties of record before the Property Tax Appeal Board are Andrew Kimelman, the appellant, by attorney Ronald Justin of the Law Offices of Ronald Justin, 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: \$ 78,766
IMPR.: \$226,037
TOTAL: \$304,803

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 brick dwelling that has 3,177 square feet of living area. The dwelling was built in 2006. Features include a full basement with 1,241 square feet of finished area, central air conditioning, a fireplace and a 441 square foot garage. The subject property is located in Moraine Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of the inequity claim, the appellant submitted a grid analysis of four assessment comparables located in the same neighborhood code as the subject. The comparables consists of two-story dwellings of wood siding, stucco or brick exterior construction that were built in 2003 or 2005. Three comparables have basements that are partially finished and one or two fireplaces. The appellant's grid analysis did not disclose whether the comparables have central air conditioning or garages. The dwellings range in size

from 2,912 to 3,311 square feet of living area. The comparables have improvement assessments ranging from \$195,269 to \$224,171 or from \$61.44 to \$67.71 per square foot of living area.¹ 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 subject's final assessment of \$304,803. The subject property has an improvement assessment of \$226,037 or \$72.52 per square foot of living area.

With respect to the evidence submitted by the appellant, the board of review submitted a grid analysis for three of the comparables submitted by the appellant indicating they have partial finished basements and garages that range in size from 360 to 598 square feet of building area.²

In support of the subject's assessment, the board of review submitted six assessment comparables located in the same neighborhood code and within .301 of a mile from the subject. The comparables consist of two-story dwellings of brick, stucco or wood siding exterior construction that were built from 2004 to 2007. The comparables have basements that are partially finished basements, central air conditioning, one or two fireplaces and each comparable has a garage that range in size from 400 to 770 square feet of building area. The dwellings range in size from 2,836 to 3,070 square feet of living area. The comparables have improvement assessments ranging from \$209,449 to \$230,535 or from \$72.05 to \$79.57 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 taxpayer argued 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.

The record contains 10 assessment comparables for the Board's consideration. The Board gave less weight to comparable #3 submitted by the appellant because the appellant failed to disclose whether the comparable has central air conditioning or a garage like the subject. The Board finds the remaining nine comparables are most similar when compared to the subject in location, design, age, dwelling size and most features. However, five comparables have one less bath than the subject, requiring an upward adjustment, and one comparable has a one more bathroom than the subject, requiring a downward adjustment. These nine comparables have improvement

¹ Appellant's counsel miscalculated the per square foot improvement assessments for comparables #2 through #4 as well as the subject property.

² Comparable #3 identified in the grid analysis is not the same property as comparable #3 submitted by the appellant.

assessments ranging from \$195,269 to \$230,535 or from \$61.44 to \$79.57 per square foot of living area. The subject property has an improvement assessment of \$226,037 or \$72.52 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's improvement assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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: June 16, 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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