



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

APPELLANT: Christopher Coup
DOCKET NO.: 19-00870.001-R-1
PARCEL NO.: 14-18-316-006

The parties of record before the Property Tax Appeal Board are Christopher Coup, the appellant, by attorney Steven Kandelman, of Rieff Schramm Kanter & Guttman 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: \$16,329
IMPR.: \$60,718
TOTAL: \$77,047

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 split-level dwelling of frame exterior construction with 1,288 square feet of living area. The dwelling was constructed in 1982. Features of the home include a lower level with finished area, central air conditioning and a 380 square foot garage. The property has a 5,422 square foot site and is located in Lake Zurich, Ela 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 five comparables located within the same neighborhood code as the subject and within .24 of a mile from the subject property. The comparables are described as split-level dwellings of frame exterior construction ranging in size from 1,112 to 1,901 square feet of living area. The dwellings were built from 1941 to 1969. Comparable #1 has an effective age of 1970. Each comparable has central air conditioning and a garage ranging in size from 432 to 672 square feet of building area.

Four comparables have lower levels with finished area and one comparable has an unfinished basement. Three comparables each have a fireplace. The comparables have improvement assessments ranging from \$39,569 to \$75,078 or from \$29.05 to \$39.49 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,047. The subject has an improvement assessment of \$60,718 or \$47.14 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted two grid analyses totaling ten comparable sales. For ease of read, the second set of five comparables were renumbered 6 through 10. These ten equity comparables are located within the same neighborhood and within .5 of a mile from the subject. The comparables are described as split-level dwellings of frame exterior construction ranging in size from 1,220 to 1,372 square feet of living area. The dwellings range in age from 1975 to 1979. The comparables each have a lower level with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 468 to 644 square feet of building area. The comparables have improvement assessments ranging from \$58,043 to \$66,071 or from \$47.58 to \$50.96 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant contends assessment inequity as 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 15 equity comparables to support their respective positions before the Property Tax Appeal Board that are similar to the subject in location and design. The Board gave reduced weight to the appellant's comparables due to their larger dwelling sizes and older ages when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables which are most similar to the subject in age and dwelling size. These comparables have improvement assessments ranging from \$58,043 to \$66,071 or from \$47.58 to \$50.96 per square foot of living area. The subject's improvement assessment of \$60,718 or \$47.14 per square foot of living area falls within the range on an overall price basis established by the best comparables in this record but below the range on a price per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, 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 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: June 8, 2021



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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COUNTY

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