



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

APPELLANT: Ronald Niemietz
DOCKET NO.: 19-06110.001-R-1
PARCEL NO.: 08-17-312-008

The parties of record before the Property Tax Appeal Board are Ronald Niemietz, 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: \$6,549
IMPR.: \$31,002
TOTAL: \$37,551

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 2019 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 1-story dwelling of brick exterior construction with 1,065 square feet of living area. The dwelling was constructed in 1956 and is approximately 63 years old. The subject property features a full unfinished basement and an attached garage containing 220 square feet of building area. The property has a 7,383-square foot site and is located in Waukegan, Waukegan 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 the same assessment neighborhood code as the subject property. The properties are improved with 1-story dwellings of wood-siding or aluminum-siding exterior construction ranging in size from 1,056 to 1,481 square feet of living area. The dwellings are either 69 or 79 years old. Two comparables are built on concrete slab foundations and one

comparable has a full unfinished basement. One comparable has central air conditioning, one comparable has two fireplaces, and each home has an attached or a detached garage ranging in size from 312 to 440 square feet of building area. The comparables have improvement assessments ranging from \$24,043 to \$32,348 or from \$21.24 to \$22.77 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$19,886 or \$18.67 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 \$37,551. The subject property has an improvement assessment of \$31,002 or \$29.11 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with 1-story dwellings of brick or wood-siding exterior construction ranging in size from 1,008 to 1,088 square feet of living area. The dwellings were built from 1954 to 1960 where comparable #3 has an effective age of 2010. Each comparable features a full unfinished basement, two comparables have central air conditioning, and three comparables have an attached or a detached garage ranging in size from 264 to 576 square feet of building area. The properties have improvement assessments ranging from \$29,541 to \$42,033 or from \$29.31 to \$38.92 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 contends assessment inequity regarding the 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 §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's improvement assessment is not warranted.

The parties submitted a total of seven equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1 and #3 due to their concrete slab foundations, dissimilar to the subject's basement foundation. The Board also gave less weight to board of review comparable #3 based on this property lacking a garage which is a feature of the subject property and having an effective age of 2010, which is much newer relative to the subject dwelling which was built in (and has an effective age of) 1956.

The Board finds the remaining comparables to be the best evidence of equity in assessment as they are most similar to the subject in location, design, age, dwelling size, and most features. These best comparables in the record have improvement assessments ranging from \$29,541 to \$35,464 or from \$21.84 to \$32.60 per square foot of living area. The subject's improvement assessment of \$31,002 or \$29.11 per square foot of living area falls well within the range

established by the best comparables in the record. Although the comparables presented by the parties disclosed that properties located in the same assessment neighborhood code are not assessed at identical levels, all that the constitution requires is practical uniformity (as opposed to mathematical uniformity) which appears to exist on the basis of the evidence. See Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960).

In conclusion, the Board finds that the appellant has not demonstrated by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, a reduction in the subject's improvement 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: March 15, 2022



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Ronald Niemietz, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085