



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

APPELLANT: Aaron Veit
DOCKET NO.: 19-06557.001-R-1
PARCEL NO.: 16-15-110-026

The parties of record before the Property Tax Appeal Board are Aaron Veit, the appellant, by attorney Ellen G. Berkshire, of Verros Berkshire, PC 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: \$53,224
IMPR.: \$98,744
TOTAL: \$151,968

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 two-story split-level dwelling of brick and wood siding exterior construction with 2,395 square feet of living area. The dwelling was constructed in 1956 and has a reported effective date of 1962. Features of the home include a partial, walk out basement, central air conditioning, a fireplace and a 525 square foot garage. The property has a 13,880 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code as the subject property. The comparables

consist of two-story dwellings of brick and/or brick and wood siding exterior construction¹ that were 57 to 64 years old. The homes range in size from 2,051 to 2,562 square feet of living area. Each dwelling has central air conditioning, and a garage ranging in size from 440 to 625 square feet of building area. Two of the three comparables have crawl-space foundations, while one has a partial basement with finished area. The comparables have improvement assessments ranging from \$79,568 to \$101,046 or from \$38.11 to \$39.44 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$92,878 or \$38.78 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 \$151,968. The subject property has an improvement assessment of \$98,744 or \$41.23 per square foot of living area. In response to the appeal, the board of review stated that the subject has a superior effective age, a walk-out basement, and a fireplace as compared to the appellant's comparables. In support of its contention of the correct assessment the board of review submitted information on five equity comparables that are located in the same assessment neighborhood code as the subject property. The comparables consist of two-story split-level dwellings of brick or brick and wood siding exterior construction that were built from 1958 to 1964. The homes range in size from 2,206 to 2,500 square feet of living area. Each dwelling has a partial basement, four of which have finished areas ranging from 520 to 752 square feet. All have central air conditioning, and an attached garage ranging in size from 506 to 572 square feet of building area. The comparables have improvement assessments ranging from \$95,463 to \$108,709 or from \$41.18 to \$43.48 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 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 eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 and board of review comparable #3 which are smaller dwellings, have no basement, and/or no basement finish when compared to the subject's property.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and the board of review comparables #1, #2, #4, and #5. The Board finds these comparables are more similar to the subject in location, design, age, dwelling size, and features. These comparables

¹ The board of review reiterated the appellant's comparables with more detailed characteristic data which was not refuted in any rebuttal filing.

have improvement assessments that range from \$95,714 to \$108,709 or from \$39.44 to \$43.48 per square foot of living area. The subject's improvement assessment of \$98,744 or \$41.23 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences to the subject, the Board finds the assessment is supported. 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:

May 17, 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

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