



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

APPELLANT: Alan Andalman
DOCKET NO.: 19-06866.001-R-1
PARCEL NO.: 16-15-309-029

The parties of record before the Property Tax Appeal Board are Alan Andalman, 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 **A Reduction** 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: \$ 78,675
IMPR.: \$147,500
TOTAL: \$226,175

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 dwelling of dryvit exterior construction that has 3,148 square feet of living area. The dwelling was built in 2000. Features include a full unfinished basement, central air conditioning, a fireplace and a 630 square foot attached 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 three assessment comparables located in close proximity along the subject's street. The comparables consist of two-story dwellings of brick or dryvit exterior construction that were built in 2000 or 2001. The comparables have an unfinished basement, central air conditioning, a fireplace and a garage that range in size from 420 to 609 square feet of building area. The dwellings range in size from 3,251 to 3,578 square feet of living area. The comparables have improvement assessments ranging from \$147,157 to \$157,689 or from \$44.07 to \$45.41 per

square foot of living area. 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 \$232,020. The subject property has an improvement assessment of \$153,345 or \$48.71 per square foot of living area. In support of the subject's assessment, the board of review submitted three assessment comparables located in close proximity to the subject. The comparables consist of two-story dwellings of brick or dryvit exterior construction that were built in 2000. The comparables have an unfinished basement, central air conditioning, a fireplace and a garage that range in size from 441 to 867 square feet of building area. The dwellings range in size from 3,267 to 3,607 square feet of living area. The comparables have improvement assessments ranging from \$158,298 to \$174,912 or from \$46.64 to \$49.17 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 met this burden of proof.

The record contains six assessment comparables for the Board's consideration. The Board gave less weight to comparable #2 submitted by the appellant and comparables #1 and #2 submitted by the board of review due to their larger dwelling size when compared to the subject. The Board finds the three remaining comparables submitted by the parties are more similar when compared to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments ranging from \$147,157 to \$158,298 or from \$45.04 to \$48.45 per square foot of living area. The subject property has an improvement assessment of \$153,345 or \$48.71 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in this record on an overall basis but above the range on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive and a 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: 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

Alan Andalman
2512 Augusta Way
Highland Park, IL 60035

COUNTY

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