



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

APPELLANT: Robert Rshtuni
DOCKET NO.: 20-00717.001-R-1
PARCEL NO.: 10-25-112-003

The parties of record before the Property Tax Appeal Board are Robert Rshtuni, the appellant, by attorney Benjamin Bilton, of Worssek & Vihon 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: \$22,656
IMPR.: \$74,197
TOTAL: \$96,853

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 2020 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 2-story dwelling of vinyl siding exterior construction with 2,016 square feet of living area. The dwelling was constructed in 1987. Features of the home include a basement with 610 square feet of finished area, central air conditioning, a fireplace, and a 720 square foot garage. The property has a 10,570 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables located within 0.08 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of vinyl siding exterior construction ranging in size from 1,780 to 2,256 square feet of living area. The dwellings were built in 1987. Four homes each have a basement, two of which have either 324

or 336 square feet of finished area, and two homes each have a crawl space foundation. Each home has central air conditioning, a fireplace, and a 420 square foot garage. The comparables have improvement assessments ranging from \$57,851 to \$73,966 or from \$31.73 to \$33.09 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$65,234 or \$32.36 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 \$96,853. The subject property has an improvement assessment of \$74,197 or \$36.80 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within 0.98 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of vinyl siding exterior construction ranging in size from 1,928 to 2,016 square feet of living area. The dwellings were built from 1988 to 1992. Each home has a basement, two of which are walkout basements and four of which have from 376 to 1,270 square feet of finished area. Other features include central air conditioning and a garage with either 420 or 462 square feet of building area. Four homes each have a fireplace. The comparables have improvement assessments ranging from \$69,443 to \$80,555 or from \$34.45 to \$41.57 per square foot of living area. Based on this evidence the board of review requested the subject's improvement assessment be sustained.

In written rebuttal, the appellant argued the appellant's comparables were closer in proximity to the subject than the board of review's comparables, four of the board of review's comparables are smaller homes than the subject dwelling, and three of the board of review's comparables are newer homes than the subject dwelling. The appellant further argued that the board of review's comparable #1 has greater finished basement area than the subject and the board of review's comparable #5 has an additional bathroom and more plumbing fixtures than the subject. The appellant asserted that the board of review's comparable #3 is the most similar of the board of review's comparables to the subject and has a lower improvement assessment. The appellant presented a listing sheet for the subject property disclosing that it sold in May 2018 for \$272,000.

Conclusion of Law

The appellant 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 record contains a total of eleven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3, #4, and #5 and the board of review's comparables #1 and #2, due to substantial differences from the subject in foundation type and/or basement finish.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #6 and the board of review's comparables #3, #4, and #5. These comparables have improvement assessments that range from \$69,443 to \$75,127 or from \$31.92 to \$38.97 per square foot of living area. The subject's improvement assessment of \$74,197 or \$36.80 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from 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 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:

August 23, 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

Robert Rshtuni, by attorney:
Benjamin Bilton
Worsek & Vihon
180 North LaSalle Street
Suite 3010
Chicago, IL 60601

COUNTY

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