



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

APPELLANT: Nebojsa Dupor
DOCKET NO.: 20-01278.001-R-1
PARCEL NO.: 11-03-201-035

The parties of record before the Property Tax Appeal Board are Nebojsa Dupor, the appellant, by attorney John Buscher, of The Buscher Firm in Deerfield; 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: \$64,274
IMPR.: \$173,120
TOTAL: \$237,394

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 1-story dwelling of brick with frame exterior construction with 4,328 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full basement, central air conditioning, three fireplaces, and a 916 square foot garage. The property has a 30,564 square foot site and is located in Libertyville, Libertyville 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 three equity comparables located within the same neighborhood as the subject property. The comparables are improved with 2-story homes of frame or brick with frame exterior construction ranging in size from 4,228 to 4,559 square feet of living area. The dwellings were built from 1997 to 1999. Each home has a basement, central air conditioning, and one or two fireplaces. Two

comparables are each reported to have a 101 or 162 square foot garage. The comparables have improvement assessments ranging from \$145,880 to \$178,202 or from \$34.50 to \$39.09 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$158,953 or \$36.73 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 \$244,682. The subject property has an improvement assessment of \$180,408 or \$41.68 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 1.5-story or 2-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 4,432 to 5,136 square feet of living area. The dwellings were built from 1998 to 2000 with comparable #4 having an effective age of 2003. Each home has a basement, one of which is a walkout basement, central air conditioning, two or three fireplaces, and a garage ranging in size from 768 to 825 square feet of building area. Comparable #4 has an inground swimming pool. The comparables have improvement assessments ranging from \$172,169 to \$192,036 or from \$36.56 to \$40.32 per square foot of living area.

The board of review also submitted a Real Estate Transfer Declaration relating to a sale of the subject property in November 2019 for \$745,000.

Based on this evidence the board of review requested confirmation of the subject's improvement assessment.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparables #2 and #4, due to substantial differences from the subject in dwelling size, inground swimming pool amenity, garage amenity, and/or garage size.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1 and #3, which are similar to the subject in dwelling size, age, location, and most features. These most similar comparables have improvement assessments of \$172,169 and \$178,689 or \$36.77 and \$40.32 per square foot of living area, respectively. The subject's improvement assessment of \$180,408 or \$41.68 per square foot of living area falls above 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 demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: September 20, 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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COUNTY

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