



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

APPELLANT: Dzevad Spahic
DOCKET NO.: 20-02330.001-R-1
PARCEL NO.: 15-20-102-009

The parties of record before the Property Tax Appeal Board are Dzevad Spahic, 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 ***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: \$ 51,886
IMPR.: \$155,858
TOTAL: \$207,744

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 two-story dwelling of brick exterior construction with 3,722 square feet of living area. The dwelling was constructed in 1987 and is approximately 33 years old. Features of the home include a partial basement with 1,046 square feet of finished area, central air conditioning, two fireplaces and an 896 square foot garage. The property has an approximately 62,290 square foot site and is located in Long Grove, Vernon 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 four equity comparables located in the same assessment neighborhood code as the subject property. The comparables consist of two-story dwellings of wood siding or brick exterior construction that were 33 to 36 years old. The homes range in size from 3,352 to 4,012 square feet of living area.

Each dwelling has a full or partial basement, two of which have 1,103 and 1,319 square feet of finished area, respectively. The homes feature central air conditioning, one or three fireplaces and a garage ranging in size from 638 to 859 square feet of building area. The comparables have improvement assessments ranging from \$141,201 to \$170,236 or from \$40.19 to \$42.75 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$155,858 or \$41.87 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 \$227,549. The subject property has an improvement assessment of \$175,663 or \$47.20 per square foot of living area.

As part of its submission, the board of review highlighted that the subject dwelling has four full bathrooms and an 896 square foot garage.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables consist of two, 1-story, a 1.5-story and a 2-story dwelling of brick, wood siding or brick and wood siding exterior construction. The homes were built from 1984 to 1987 and range in size from 3,036 to 3,139 square feet of living area. Each dwelling has a full or partial basement, three of which have finished areas ranging in size from 1,038 to 1,081 square feet. Each home features central air conditioning, one or two fireplaces and a garage ranging in size from 546 to 805 square feet of building area. Comparable #4 has an inground swimming pool. The comparables have improvement assessments ranging from \$137,973 to \$160,348 or from \$45.45 to \$51.08 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 met this burden of proof and a reduction in the subject's assessment is 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 each of the board of review comparables which are substantially smaller in dwelling size when compared to the subject. In addition, the Board finds that board of review comparables #1, #2 and #3 differ in design from the subject two-story home. Furthermore, board of review comparable #4 has an inground swimming pool which is not a feature of the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparables which are most similar to the subject in design, age, dwelling size and/or features when compared to the subject, although the subject does have a larger garage than each of these comparables. Furthermore, only appellant's comparables #1 and #2 have finished basement areas similar to the subject dwelling. These four comparables have improvement assessments that range from \$141,201 to \$170,236 or from \$40.19 to \$42.75 per square foot of living area. The subject's improvement assessment of \$175,663 or \$47.20 per square foot of living area falls above the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to 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 commensurate with the appellant's request 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:

April 19, 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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