



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

APPELLANT: Dwayne Sharun
DOCKET NO.: 20-02648.001-R-1
PARCEL NO.: 14-15-409-047

The parties of record before the Property Tax Appeal Board are Dwayne Sharun, 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 **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: \$53,347
IMPR.: \$258,762
TOTAL: \$312,109

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 is improved with two-story dwelling of brick and wood siding exterior construction with 3,763 square feet of living area. The dwelling was built in 2014 and is approximately six years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 816 square feet of building area. The subject property also has an 800 square foot in-ground swimming pool. The subject property has a site with approximately 30,000 square feet of land area located in Kildeer, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story dwellings of wood siding exterior construction that range in size from 3,893 to 4,102 square feet of living area. The homes are six or seven years old.

Each comparable has a full unfinished basement, central air conditioning and an attached garage ranging in size from 693 to 848 square feet of building area. Two comparables each have one fireplace. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .40 to .57 of one mile from the subject property. The comparables have improvement assessments ranging from \$164,717 to \$174,099 or from \$40.50 to \$44.44 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$161,056.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$312,109. The subject property has an improvement assessment of \$258,762 or \$68.76 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 improved with two-story dwellings of wood siding or brick exterior construction that range in size from 3,829 to 4,171 square feet of living area. The homes were built in 2012 or 2017. Each comparable has a full unfinished basement, central air conditioning and an attached garage ranging in size from 710 to 998 square feet of building area. Three comparables each have one fireplace. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .03 to .18 of one mile from the subject property. The comparables have improvement assessments ranging from \$231,448 to \$267,002 or from \$60.45 to \$64.16 per square foot of living area.

The board of review provided a statement explaining the subject property has an 800 square foot in-ground swimming pool and a 1,161 square foot brick paver patio, features unique to the subject's neighborhood. The board of review contends that after adjusting for the pool and the patio, the subject property is within the range of other properties within the assessment neighborhood. The board of review requested no change be made to the assessment.

The board of review submitted a copy of the subject's property record card disclosing the 1,161 square foot brick paver patio had a replacement cost new less depreciation of \$13,651 and the in-ground swimming pool had a replacement cost new less depreciation of \$28,318. The total replacement cost new less depreciation for the two features is \$41,969 with assessment of \$13,988 at the statutory level of assessment. Removing this amount from the subject's improvement assessment would result in a revised improvement assessment of \$244,774 or \$65.05 per square foot of living area.

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 appellant did not demonstrate with clear and convincing evidence that the subject property was inequitably assessed and a reduction in the improvement assessment is not justified.

The Board finds the best evidence of assessment equity to be the comparables provided by the board of review as these properties are located more proximate to the subject property than are the comparables provided by the appellant. Each of these comparables has a dwelling that is larger than the subject dwelling. None of these comparables has an in-ground swimming pool or the 1,161 square foot brick paver patio as does the subject property suggesting each would require an upward adjustment to make them more comparable to the subject property. These comparables have improvement assessments that range from \$231,448 to \$267,002 or from \$60.45 to \$64.16 per square foot of living area. The subject's improvement assessment of \$258,762 or \$68.76 per square foot of living area falls within the overall range but above the range on a per square foot basis as established by the best comparables in this record. Based on the data contained on the subject's property record card, if the assessment for the pool and brick paver patio area is removed from the subject's assessment, the subject property would have an improvement assessment of \$65.05 per square foot of living area, which is slightly above the range established by the board of review comparables on a per square foot basis but justified considering the subject dwelling is smaller than these dwellings and the application of economies of scale, which provides that all other things being equal, construction costs rise less than proportionately to building size. 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. The Board finds the assessment of the subject property as established by the board of review is correct 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: November 22, 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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