



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

APPELLANT: Angelo Tanna
DOCKET NO.: 20-02951.001-R-1
PARCEL NO.: 12-17-402-007

The parties of record before the Property Tax Appeal Board are Angelo Tanna, 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: \$69,626
IMPR.: \$131,514
TOTAL: \$201,140

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 1.5-story dwelling of brick exterior construction with 2,670 square feet of living area. The dwelling was constructed in 1982 and is approximately 38 years old. The dwelling has a reported effective age of 1988.¹ Features of the home include a basement that is finished with a recreation room, central air conditioning, two fireplaces and a 484 square foot garage. The property has an approximately 17,600 square foot site and is located in Lake Bluff, Shields 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 with the same assessment neighborhood code as the subject. The comparables are

¹ The subject's property record card presented by the board of review indicated the subject dwelling has an effective age of 1988, which was unrefuted by the appellant.

improved with 1.5-story dwellings of wood siding exterior construction ranging in size from 2,525 to 3,112 square feet of living area. The dwellings are 34 to 41 years old. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 832 square feet of building area. The comparables have improvement assessments that range from \$94,942 to \$117,005 or from \$36.07 to \$41.90 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$102,861 or \$38.52 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 \$201,140. The subject property has an improvement assessment of \$131,514 or \$49.26 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five comparables with the same assessment neighborhood code as the subject. The comparables are improved with 1.5-story or 2-story dwellings of wood siding, or wood siding and brick exterior construction ranging in size from 2,494 to 2,752 square feet of living area. The dwellings were built from 1981 to 1986. The comparables each have a basement, two of which are finished with a recreation room. Each comparable has central air conditioning, a fireplace and a garage with either 484 or 572 square feet of building area. The comparables have improvement assessments that range from \$130,829 to \$157,423 or from \$52.46 to \$58.87 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of nine suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #2 due to their larger dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are relatively similar to the subject in dwelling size, design and age. However, five of the comparables have unfinished basements in contrast to the subject's basement that is finished with a recreation room, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. The comparables have improvement assessments that range from \$94,942 to \$157,423 or from \$36.07 to \$58.87 per square foot of living area. The subject's improvement assessment of \$131,514 or \$49.26 per square foot of living area falls within the range established by the best comparables in the 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 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:

December 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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