



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

APPELLANT:     Thomasz Kotas  
DOCKET NO.:    16-04391.001-R-1  
PARCEL NO.:     16-09-303-025

The parties of record before the Property Tax Appeal Board are Thomasz Kotas, 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:**       \$56,688  
**IMPR.:**       \$311,990  
**TOTAL:**       \$368,678

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 2016 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 1.75-story dwelling of brick exterior construction with 4,457 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full basement with finished area, central air conditioning, three fireplaces and a 777 square foot attached garage. The property is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The appellant did not contest the land assessment. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood as the subject as defined by the local assessor. The comparables are improved with two-story dwellings of frame or brick exterior construction ranging in size from 4,116 to 5,169 square feet of living area. The dwellings were constructed from 2001 to 2006. Each comparable has a basement, two of which have finished

area. Two comparables have one or two fireplaces. Each comparable features central air conditioning and a garage ranging in size from 710 to 767 square feet of building area. The comparables have improvement assessments ranging from \$204,219 to \$346,065 or from \$49.62 to \$68.28 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$392,947. The subject property has an improvement assessment of \$336,259 or \$75.45 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted three equity comparables located in the same neighborhood as the subject as defined by the township assessor. Two of the comparables were also utilized by the appellant. The comparables consist of 2-story dwellings of brick or frame exterior construction that range in size from 4,208 to 5,169 square feet of living area. The dwellings were constructed in 2005 or 2006. Each comparable has a basement, two of which have finished area. Two comparables have two or three fireplaces. One comparable has an inground swimming pool. Each comparable has central air conditioning and a garage ranging in size from 710 to 782 square feet of building area. The comparables have improvement assessments ranging from \$301,595 to \$346,065 or from \$66.95 to \$74.27 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 four equity comparables for the Board's consideration, two of which were utilized by both parties. The appellant's comparables #2 and #3 are the same properties as board of review comparables # 3 and #2, respectively. The Board gave less weight to appellant's comparable #1 because it's improvement assessment of \$49.62 per square foot appears to be an outlier based on its lower quality grade when compared to the subject and the comparables in this record.

The Board finds the best evidence to be the remaining comparables which includes two common comparables. These three comparables have improvement assessments ranging from \$66.95 to \$74.27 per square foot of living area. The subject has an improvement assessment of \$75.45 per square foot of living area, which falls above the most similar comparables in this record. Furthermore, the Board finds appellant's comparable #2 which is also board of review comparable #3 to be the most similar to the subject in design, dwelling size and most features. It

had an improvement assessment of \$68.28 per square foot of living area. Therefore, a reduction in the subject's assessment is justified.

Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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: \_\_\_\_\_

February 13, 2019



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

Thomasz Kotas, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

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