



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

APPELLANT: Tsilina Motev
DOCKET NO.: 10-01854.001-R-1
PARCEL NO.: 16-23-110-151

The parties of record before the Property Tax Appeal Board are Tsilina Motev, the appellant, and the Lake County Board of Review.

Based on the facts and exhibits presented, 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: \$11,175
IMPR.: \$72,642
TOTAL: \$83,817**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a one-story residential condominium unit with 1,683 square feet of living area. The unit has a fireplace and central air conditioning. The condominium unit is located in a four-story condominium building that has thirty-two units. The building has a brick exterior and a full basement which serves as an underground parking garage. The building was constructed in 1979. The property is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant provided descriptions and assessment information on three condominium units located in the subject's building. The comparables have 1,532 and 1,683 square feet of living area and similar amenities as the subject unit. These units have improvement assessments of \$29,823 and \$61,994 or \$19.47 and \$36.84 per square foot of living area. The appellant also indicated comparable #1 sold in September 2008 for a price of \$235,000 and comparable #3 sold in May 2010 for a price of \$120,000. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$61,994.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$83,817 was disclosed. The subject property has an improvement assessment of \$72,642 or \$43.16 per square foot of living area.

To demonstrate the subject unit was being equitably assessed the board of review provided descriptions and assessment information on six condominium units located in the subject's building. The comparables have 1,532 and 1,683 square feet of living area and similar features as the subject unit. These comparables have improvement assessments of \$66,125 and \$72,642 or \$43.16 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant emphasized his comparable #1 sold in 2008 for a price of \$235,000 and had an improvement assessment of \$36.84 per square foot of living area; comparable #2 had an improvement assessment of \$36.84 per square foot of living area; and comparable #3 sold in 2010 for \$120,000 and had an improvement assessment of \$19.47 per square foot of living area.

The appellant also made reference to two additional units that sold in 2010 and 2011. The Board gives this additional evidence no weight. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

86 Ill.Admin.Code 1910.66(c). The Board finds the appellant's reference to two new comparables is inappropriate rebuttal evidence and will not be given any consideration.

After reviewing the record and considering the evidence the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant marked assessment equity as the basis of the appeal. Each appeal is limited to the grounds listed in the petition filed with the Property Tax Appeal Board. (35 ILCS 200/16-180). Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted.

The record contained descriptions and assessment information on nine condominium units located in the subject's condominium building. The comparables have either 1,532 or 1,683 square feet of living area and similar amenities as the subject unit. The improvement assessments ranged from \$29,823 to \$72,642 or from \$19.47 to \$43.16 per square foot of living area. The six comparables submitted by the board of review have improvement assessments of \$43.16 per square foot of living area. The subject has an improvement assessment of \$43.16 per square foot of living area, equivalent to six of the nine comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was being assessed inequitably and no reduction 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

Member

DISSENTING: _____

C E R T I F I C A T I O N

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: October 19, 2012

Allen Castrovillari

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 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 the subsequent year 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.

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.