



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

APPELLANT: Denise Gornick
DOCKET NO.: 10-02772.001-R-1
PARCEL NO.: 10-22-401-026

The parties of record before the Property Tax Appeal Board are Denise Gornick, the appellant, by attorney Edward P. Larkin, of Edward P. Larkin, Attorney at Law in Des Plaines; 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: \$24,584
IMPR.: \$86,669
TOTAL: \$111,253

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 2010 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 one-story dwelling of brick and frame construction with 1,811 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full unfinished basement, central air conditioning and

a two-car garage. The property has a 6,272 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant appeared, through counsel, before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. The appellant did not challenge the subject's land assessment. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood as the subject property. The comparables are improved with one-story single family dwellings that were of frame and brick or frame exterior construction and were built in 2008. Features include central air conditioning, concrete slab foundations and 418 square foot attached garages. The dwellings each contain 1,665 square feet of living area and have improvement assessments that are either \$62,832 or \$63,838 or \$37.74 or \$38.34 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 \$111,253. The subject property has an improvement assessment of \$86,669 or \$47.86 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables located on the same street as the subject property. The comparables are improved with one-story single family dwellings that were of frame and brick exterior construction and were built in 2007. Features include full unfinished basements, central air conditioning and attached garages ranging from 400 to 480 square feet of building area. Two comparables have a fireplace. The dwellings range in size from 1,716 to 1,892 square feet of living area and have improvement assessments that range from \$83,699 to \$92,256 or from \$46.02 to \$50.94 per square foot of living area.

The board of review also submitted five comparable sales which are located in the same neighborhood as the subject property. The comparables were improved with one-story single family dwellings that ranged in size from 1,523 to 1,911 square feet of living area. The dwellings were of frame or brick and frame exterior construction and were built from 2007 to 2010. Each dwelling has a full basement, three with finished area; central air conditioning and attached garages ranging from 400 to 480 square feet of building area. One comparable has a fireplace. These properties had sites ranging in size from 5,715 to 6,443 square feet of land area. The comparables sold from December 2008 to December 2010 for prices ranging from \$262,575 to

\$353,352 or from \$172.41 to \$184.90 per square foot of living area, including land.

In rebuttal, the appellant addresses that two board of review comparables are assessed lower than the subject.

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 parties submitted eight equity comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables are most similar when compared to the subject in location, age, design, living area, exterior construction, foundation and features. These comparables had improvement assessments that ranged from \$83,699 to \$92,256 or from \$46.02 to \$50.94 per square foot of living area. The subject's improvement assessment of \$86,669 or \$47.86 per square foot of living area falls within the range established by the best comparables in this record. The Board gave little weight to the appellant's comparables as these comparables had concrete slab foundations, unlike the subject's full basement. 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 and a reduction in the subject's assessment is not justified.

The Property Tax Appeal Board gave no weight to the board of reviews market value evidence as this evidence did not address the inequity argument raised by the appellant.

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.



Chairman



Member



Member



Member



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: July 18, 2014



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.