FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Maxine Levin
DOCKET NO.: 11-03364.001-R-1
PARCEL NO.: 16-21-115-005

The parties of record before the Property Tax Appeal Board are Maxine Levin, the appellant, by attorney Leonard Schiller of Schiller Klein, PC, Chicago; 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:	$ 116,965
IMPR.:	$ 178,514
TOTAL:	$ 295,479

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 2011 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 construction with 2,803 square feet of living area. The dwelling was constructed in 1993. Features of the home include a partial unfinished basement, central air conditioning, one

fireplace and a 552 square foot attached garage. The property is located in West Deerfield Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables with varying degrees of similarity and dissimilarity when compared to the subject. The comparables have improvement assessments ranging from $172,556 to $182,901 or from $58.94 to $62.14 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 $295,479. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables. The comparables had varying degrees of similarity and dissimilarity when compared to the subject. The comparables have improvement assessments ranging from $196,441 to $216,760 or from $62.87 to $64.53 per square foot of living area. The subject property has an improvement assessment of $178,514 or $63.69 per square foot of living area.

With respect to the comparables submitted by the appellant, the board of review noted the comparables have smaller partial unfinished basements when compared to 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 no reduction in the subject's assessment is warranted.

The parties submitted six suggested assessment comparables for the Board's consideration. Both parties' comparables were generally similar to the subject in location, design and age. However, three comparables have smaller partial unfinished basements when compared to the subject. The Board gave less

weight to comparable #1 submitted by the board of review due to its larger dwelling size when compared to the subject. The Board finds the remaining five comparables are more similar when compared to the subject in most aspects. They have improvement assessments ranging from $172,556 to $205,151 or from $58.94 to $64.53 per square foot of living area. The subject property has an improvement assessment of $178,514 or $63.69 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. 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. Therefore, no reduction in the subject's assessment 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.

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.