



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

APPELLANT: David Morris
DOCKET NO.: 11-03706.001-R-1
PARCEL NO.: 05-13-301-007

The parties of record before the Property Tax Appeal Board are David Morris, the appellant, by attorney Leonard Schiller of Schiller Klein PC, in 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: \$10,062
IMPR.: \$38,417
TOTAL: \$48,479

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 frame construction with 1,056 square feet of living area. The dwelling was constructed in 1974. Features of the home include a full unfinished basement and central air conditioning. The

property has an 8,990 square foot site and is located in Ingleside, Grant 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, two of which are located in the same neighborhood code assigned by the assessor to the subject property. Based on this evidence, the appellant requested an improvement assessment of \$31,771 or \$30.09 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 \$48,479. The subject property has an improvement assessment of \$38,417 or \$36.38 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables, where comparables #2, #3 and #4 have no basement unlike the subject. Also, board of review comparable #1 is the same property as appellant's comparable #2, except that the board of review reported the property has a larger basement of 1,030 square feet than its one-story area of 858 square feet.

In rebuttal, counsel for the appellant noted that board of review comparables #1, #2 and #3 each have a lower improvement assessment per-square-foot 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 Board has given reduced weight to appellant's comparable #3 and board of review's comparable #4 as these two properties are located most distant from the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 along with board of review comparables #1, #2 and #3 where there is one common property for the parties. The appellant's comparable #1 along with board of review comparables #2 and #3 do not have a basement like the subject; the board of review contended that the subject's basement contributed \$5,668 or \$5.37 per square foot to the improvement assessment for 2011. These four most similar comparables, but for basements, had improvement assessments that ranged from \$28.12 to \$35.48 per square foot of living area. The subject's improvement assessment of \$38,417 or \$36.38 per square foot of living area falls above the range established by the best comparables in this record, which appears justified given that the subject has a full unfinished basement and the only other most similar comparable with a basement was the common property presented by the parties which was built in 1940 and contains 858 square feet of living area with a full unfinished basement. Given the age of this comparable, its lower per-square-foot improvement assessment appears to be justified.

Thus, 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.

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.

Ronald R. Crit

Chairman

K. L. F...

Member

Richard A. ...

Member

Mark ...

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: September 19, 2014

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.