



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

APPELLANT: Dan Witonski
DOCKET NO.: 11-04557.001-R-1
PARCEL NO.: 11-32-104-089

The parties of record before the Property Tax Appeal Board are Dan Witonski, the appellant, by attorney James P. Regan, of Fisk Kart Katz and Regan, Ltd. in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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: \$58,496
IMPR.: \$149,707
TOTAL: \$208,203

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 2-story dwelling of brick construction with 3,663 square feet of living area. The dwelling was constructed in 1999. Features of the home include

a partial basement, central air conditioning, a fireplace and a 649 square foot garage. The property has a 10,655 square foot site and is located in Vernon Hills, Libertyville Township, Lake County.¹

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$212,387. The subject property has an improvement assessment of \$153,891 or \$42.01 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables.

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 Board finds both parties submitted comparables very similar to the subject. The Board further finds that of the 12 comparables submitted, only one had an improvement assessment that was higher than the subject, even though, all the comparables were very similar to the subject. The comparables had improvement assessments that ranged from \$40.07 to \$42.31 per square foot of living area. The subject's improvement assessment of \$42.01 per square foot of living area falls within the range established by the comparables in this record, however, when the lone highest comparable (board of review comparable #1) is removed from consideration, the subject's

¹ The appellant marked "comparable sales" as the basis of the appeal, however, the appellant submitted no sales with the original submission and submitted two sales at a later date without leave from the Property Tax Appeal Board. The additional sales evidence was given no weight in this analysis and equity was considered.

improvement assessment is above the established range. The Board finds the subject is inequitably assessed based on the majority of comparables in this record. 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. No further reduction is warranted based on sales data.

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: December 19, 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.