



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

APPELLANT: Beata Vaynberg
DOCKET NO.: 11-04571.001-R-1
PARCEL NO.: 16-23-307-022

The parties of record before the Property Tax Appeal Board are Beata Vaynberg, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, 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: \$44,090
IMPR.: \$62,770
TOTAL: \$106,860

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 2,148 square feet of living area. The dwelling was constructed in 1912. Features of the home include a full basement, central air conditioning and a fireplace. The property has an 8,174 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant's appeal is based on assessment equity. The appellant submitted limited information on three comparable properties, one of which is located in the same neighborhood code assigned by the assessor as the subject property. The comparables are described as two-story dwellings of frame or masonry construction that range in size from 2,104 to 2,428 square feet of living area. The dwellings were constructed in 1920 and 1928. None of the comparables have central air conditioning. Two of the comparables have a fireplace. The appellant did not report the foundation type or size for either

the subject or the comparables. These three comparables have improvement assessments ranging from \$55,692 to \$68,963 or from \$26.47 to \$28.40 per square foot of living area. The subject's improvement assessment is \$62,770 or \$29.22 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$58,511 or \$27.24 per square foot of living area, the average of the three comparables presented.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$106,860 was disclosed. The board of review presented descriptions and assessment information on three comparable properties located in the same neighborhood code assigned by the assessor as the subject property. The comparables are improved with two-story dwellings of frame or masonry construction that range in size from 2,038 to 2,590 square feet of living area. The dwellings were constructed in 1925 and 1928. Features of the comparables include a partial basement and a fireplace. Two of the comparables have central air conditioning and each has a garage ranging in size from 200 to 581 square feet of building area. These properties have improvement assessments ranging from \$69,918 to \$84,390 or from \$32.58 to \$34.31 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted a total of six equity comparables to support their respective positions before the Board. The Board has given reduced weight to appellant's comparables #2 and #3 as the proximity of these properties to the subject was not

presented. The Board finds the appellant's comparable #1 along with the board of review's comparables are the most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these four comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$28.40 to \$34.31 per square foot of living area. The subject's improvement assessment of \$29.22 per square foot of living area falls within the range established by the best comparables in this record and appears well justified giving due consideration to the additional garage amenity of three of the best comparables and the smaller basement of these same three properties. After considering adjustments and the differences in both parties' best comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy 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: May 21, 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.