



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

APPELLANT: Josephine Doniec
DOCKET NO.: 11-04801.001-R-1
PARCEL NO.: 14-30-104-017

The parties of record before the Property Tax Appeal Board are Josephine Doniec, 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: \$41,128
IMPR: \$237,713
TOTAL: \$278,841

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 two-story dwelling of brick construction with 4,892 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 1,002 square foot attached garage. The property

has a 52,337 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant appeared before the Property Tax Appeal Board through counsel 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. The comparables are improved with two-story dwellings of wood siding exterior construction and were built from 1977 to 1997. Features include full or partial unfinished basements, central air conditioning, one or two fireplaces and garages ranging from 531 to 936 square feet of building area. The dwellings range from 3,438 to 4,052 square feet of living area and have improvement assessments that range from \$133,581 to \$161,191 or from \$38.34 to \$45.39 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 \$278,841. The subject property has an improvement assessment of \$237,713 or \$48.59 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 located from .26 to .31 of a mile from the subject property. The comparables are improved with two-story single family dwellings of brick and wood siding or wood siding exterior construction and were built from 1987 to 1992. Features include full or partial unfinished basements, central air conditioning, two or three fireplaces and attached garages ranging from 818 to 1,238 square feet of building area. The dwellings range in size from 4,000 to 5,593 square feet of living area and have improvement assessments that range from \$201,160 to \$287,514 or from \$45.56 to \$51.41 per square foot of living area.

In rebuttal, the appellant argued that board of review comparable #2 is assessed significantly 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 six equity comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and board of review comparables #1 through #3. These comparables have varying degrees to similarity when compared to the subject. These comparables had improvement assessments that ranged from \$155,348 to \$287,514 or from \$38.34 to \$51.41 per square foot of living area. The subject's improvement assessment of \$237,713 or \$48.59 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 #2 and #3 as these comparables are considerably smaller in dwelling size than the subject property. 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.



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: September 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.