



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

APPELLANT: Arthur & Cipora Zobelman
DOCKET NO.: 11-05235.001-R-1
PARCEL NO.: 16-22-305-031

The parties of record before the Property Tax Appeal Board are Arthur & Cipora Zobelman, the appellants, 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: \$70,771
IMPR.: \$187,511
TOTAL: \$258,282

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 single-family dwelling of Dryvit stucco construction. The dwelling was constructed in 1999. Features of the home include a full basement with finished area, central air conditioning, a fireplace and an attached three-car garage of 714 square feet of

building area. The property has a 13,714 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants contend an error in the subject's recorded dwelling size by the assessing officials. The appellants contend that the subject dwelling has a two-story foyer area and open space over the first floor dining area which the assessing officials have treated as living area square footage. As a consequence of the size determination by the appellants' appraiser, the appellants seek a reduction of 557 square feet in the subject's purported dwelling size of 4,524 square feet. In further support of this argument, the appellants submitted portions of an appraisal of the subject property including a schematic drawing and interior color photographs of the open areas along with a Plat of Survey depicting exterior ground floor measurements of the subject dwelling.

Based on the foregoing evidence and argument, the appellants seek to have the subject's per square foot improvement assessment of \$43.77 applied to a corrected living area square footage of 3,967 square feet for a reduced improvement assessment of \$173,637.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$268,788. The subject property has an improvement assessment of \$198,017 or \$43.77 per square foot of living area based upon a dwelling size of 4,524 square feet of living area.

In a letter, the board of review reported that according to assessment records the subject dwelling contains 4,524 square feet of "above ground living area." Furthermore, as depicted on the property record card for the subject dwelling including a schematic drawing, the home has 2,202 square feet of first floor or ground floor area and 2,322 square feet of second floor area which includes some living area above the attached garage.

In an additional brief, the board of review through its Assistant State's Attorney argued that the subject property is fairly assessed for 2011 as the township assessor has chosen to include the square footage of a two-story foyer as above ground living area. Counsel stated in pertinent part that "there is nothing in the [Property Tax] Code that requires the Assessor to perform his or her functions in a particular manner. The assessor, as an independently elected official is allowed to use any method that they please in the assessment of property in his or her jurisdiction." As all properties in the township are

treated in the same manner, the subject property's assessment is uniform to other similar properties in the township.

In support of its contention of the correct assessment the board of review also submitted information on two equity comparables along with property record cards. Each of these comparables is located in a different neighborhood code than the subject property. The comparable dwellings contain 4,002 and 4,831 square feet of "above ground living area," respectively. Comparable #1 has 2,064 square feet of first floor living area and 1,938 square feet of second floor living area. Comparable #2 has 2,518 square feet of first floor living area and 2,313 square feet of second floor living area which, according to the schematic drawing on the property record card, includes some living area above an attached garage. These two comparables have improvement assessments of \$219,710 and \$205,753 or \$54.90 and \$42.59 per square foot of living area, respectively.

Based on the foregoing evidence and argument that the subject's per-square-foot improvement assessment falls within the range of the comparables and the assessor is uniformly assessing open foyer areas like that of the subject property, the subject's improvement assessment should be confirmed.

Conclusion of Law

The taxpayers contend an error in the recorded dwelling size of the subject property. By applying the "higher" and incorrect dwelling size of 4,524 square feet to the subject's improvement assessment of \$43.77 per square foot of living area has resulted, according to the appellants, in a higher improvement assessment than is warranted by the subject's actual living area square footage. The appellants contend the subject's correct dwelling size is 3,967 square feet of living area which excludes two open areas above both the foyer and the dining area. To support this contention of an erroneous dwelling size, the appellants provided a detailed schematic drawing of the subject prepared by an appraiser.

To support its contention of the subject's dwelling size, the board of review submitted a copy of the subject's property record card with a schematic drawing that supports the asserted total living area of 4,524 square feet; the schematic drawing depicts in pertinent part "1st Fr Cathedral" of 196 square feet over the dining area and 316 square feet of second floor living area above the attached garage. This schematic drawing does not depict the 144 square feet of open area above the foyer.

Having fully examined the drawings presented by both parties, the Property Tax Appeal Board finds that the subject dwelling contains 4,284 square feet of above-grade living area. The Board finds that the appellants' appraiser's schematic drawing reflects a first floor living area of 2,310 square feet, rounded, as compared to the board of review's first floor living area of 2,202 square feet. The appellants' appraiser presented a second floor living area of 1,658 square feet, rounded, as compared to the board of review's contention of 2,322 square feet of second floor living area. In reconciling the two schematic drawings, the Property Tax Appeal Board finds that the appellants' appraiser's schematic drawing incorrectly excluded the 316 square feet of second floor living area above the attached garage. In the final size determination, by excluding both open areas of 196 square feet above the first floor dining area and the 144 square feet of open area above the first floor foyer and including the 316 square feet of second floor living area above the attached garage, the Board finds the correct dwelling size of the subject property is 4,284 square feet based on the best evidence in the record.

Applying this revised dwelling size to the subject's improvement assessment of \$43.77 per square foot of living area results in a reduction in the subject's improvement assessment.

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. Fan

Member

Richard A. Huff

Member

Mario M. Lino

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.