



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

APPELLANT: Kevin Baranowski
DOCKET NO.: 12-01466.001-R-1 through 12-01466.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Kevin Baranowski, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-01466.001-R-1	06-19-202-019	3,251	3,019	\$6,270
12-01466.002-R-1	06-19-202-020	3,251	27,111	\$30,362

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 2012 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 two adjacent parcels improved with a one-story dwelling with vinyl siding exterior construction that contains 960 square feet of living area and a detached garage with 528 square feet of building area. The dwelling was constructed in 1974. Features of the home include

a full unfinished basement and central air conditioning.¹ The property has a total land area of 6,098 square feet site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant marked assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The comparables are improved with one-story dwellings that ranged in size from 828 to 1,384 square feet of living area. The dwellings were constructed from 1958 to 1970. Each comparable has central air conditioning. The appellant did not disclose whether the comparables had basements or garages. These properties had improvement assessments ranging from \$20,044 to \$31,774 or from \$22.96 to \$24.21 per square foot of living area. Based on this evidence the appellant requested the subject dwelling have an improvement assessment of \$22.43 per square foot of living area or \$22,493.²

The brief prepared by counsel also contained a statement that the subject dwelling was purchased on February 17, 2009 for a total consideration of \$78,000 and further stated the closing statement and transfer declaration were attached. Neither document was attached nor was the Section IV - Recent Sale Data on the petition completed by the appellant.

The board of review submitted its "Board of Review Notes on Appeal" disclosing PIN 06-19-202-019 had a total assessment of \$6,270 and PIN 06-19-202-020 had a total assessment of \$30,362. The subject dwelling has an improvement assessment of \$27,111 or \$28.24 per square foot of living area. The subject property has a combined improvement assessment when including the garage of \$30,130 or \$31.39 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.

¹ The appellant indicated the subject property had a brick exterior and no central air conditioning. The board of review described the home as having a vinyl siding exterior and central air conditioning. The board of review submitted copies of the subject's property record cards in support of the description of the subject property. The property record cards disclosed that the dwelling was located on property index number (PIN) 06-19-202-020 and the detached garage was located on PIN 06-19-202-019. The Board gives more weight to the description of the subject provided by the board of review due to the submission of the property record cards which provided documentary support for the characteristics of the subject property.

² The math contained in the appellant's brief was in error with respect to the size of the dwelling described as 3,049 square feet, which appears to actually be the size of the lot on the respective PIN. Additionally, the quotient was incorrect by \$2.00 when multiplying \$23.43 by 960 square feet.

The comparables were improved with one-story dwellings that had either 960 or 975 square feet of living area. The dwellings were constructed in 1973 and 1976. Each comparable had a full unfinished basement, two comparables had central air conditioning and each comparable had a detached garage with either 528 or 576 square feet of building area. These properties had the same assessment neighborhood code as the subject property. The comparables had improvement assessments ranging from \$29,619 to \$31,698 or from \$30.38 to \$33.02 per square foot of living area. The board of review requested confirmation of the subject's assessment.

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 finds the best evidence of assessment equity to be the board of review comparables. The Board finds the board of review provided more complete descriptions of the comparables and provided copies of the property record cards to further support the description of the subject and the comparables. These comparables were most similar to the subject in age, size and features. The comparables had improvement assessments that ranged from \$30.38 to \$33.02 per square foot of living area. The subject parcels have a combined improvement assessment of \$31.38 per square foot of living area, which falls within the range established by the best comparables in this record. Less weight was given the appellant's comparables due to age and size as well as the fact the appellant did not disclose whether the comparables had basements and/or garages. 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.

The Board gives no weight to the appellant's assertion the subject's assessment should be reduced because the property sold in February 2009 for a price of \$78,000 due to the fact there was no documentation submitted to demonstrate the arm's length nature of the sale. Additionally, the purported sale occurred approximately 3 years prior to the assessment date at issue, which is not proximate in time to the assessment date at issue.

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: October 24, 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.