



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

APPELLANT: Jeffery H Port
DOCKET NO.: 12-02042.001-R-1
PARCEL NO.: 16-10-415-013

The parties of record before the Property Tax Appeal Board are Jeffery H Port, the appellant, by attorney Leonard Cahnmann of Property Tax Advisers, Inc. in Highwood; 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: \$12,976
IMPR.: \$105,531
TOTAL: \$118,507

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 a one-story townhome of brick construction with 1,896 square feet of living area. The home was constructed in 2001. Features of the home include central

air conditioning, a fireplace and a 440 square foot attached garage. The property is located in Highwood, Moraine Township, Lake County.

The appellant appeared through counsel before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparables that have improvement assessments ranging from \$51.49 to \$57.98 per square foot of living area.

Counsel for the appellant, Leonard Cahnmann, argued that the subject is one of 6 townhomes located in the Calvary Stables North townhome building. In addition, the appellant's counsel argued that the homes are nearly identical except for slight differences in the square foot of living area and are not assessed uniformly.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$105,531 or \$55.66 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 \$149,220. The subject property has an improvement assessment of \$136,244 or \$71.86 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on five suggested equity comparables that have improvement assessments of \$71.86 per square foot of living area.

As to the non-uniformity argument raised by the appellant's counsel, the board of review's representative, Karl Jackson, argued that the lower assessments of similar townhomes were the result of previous uniformity complaints by Cahnmann and could not be changed due to Section 16-185 of the Property Tax Code.

Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

Under rebuttal, the appellant submitted information regarding 12 townhomes, four of which were not previously submitted as evidence. In addition, Cahnmann argued that the appellate court's decision in Cook County Board of Review v. Property Tax Appeal Board, 403 Ill.App.3d 139 (1st Dist. 2010), was supportive of his arguments. The Board finds it cannot consider the new

comparables as evidence. Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Adm.Code §1910.66(c)).

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 the parties submitted nine comparables for the Board's consideration, four of which are located in the subject's building. The Board gave less weight to the appellant's comparable #4 due to its significantly larger dwelling size when compared to the subject. Nevertheless, the appellant submitted four comparables with improvement assessments ranging from \$51.49 to \$57.98 per square foot of living area. The subject's improvement assessment of \$71.86 per square foot of living area is above this range. The Board finds the board of review did not present any evidence that justified the subject's higher assessment relative to these comparables. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction commensurate with the appellant's request is 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.