



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

APPELLANT: Peter Rukavina
DOCKET NO.: 12-02096.001-R-1
PARCEL NO.: 16-05-407-028

The parties of record before the Property Tax Appeal Board are Peter Rukavina, the appellant, by attorney Eli R. Johnson of Robert H. Rosenfeld & Associates, LLC 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: \$90,931
IMPR.: \$254,702
TOTAL: \$345,633

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 two-story dwelling of brick exterior construction with 4,387 square feet of living area. The dwelling was constructed in 1989. Features of the home

include a basement that is partially finished, central air conditioning, two fireplaces and an attached 684 square foot garage. The property is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends assessment inequity regarding both the subject's land and improvement assessments as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. Based on this evidence, the appellant requested the subject's land assessment be increased to \$93,931 and the subject's improvement assessment be reduced to \$230,549 or \$52.55 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 \$345,633. The subject property has a land assessment of \$90,931 and an improvement assessment of \$254,702 or \$58.06 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.

Under rebuttal, the appellant argued the board of review's comparable #1 is the only comparable submitted that has a higher per square foot improvement assessment than the subject. In addition, the board of review's comparable #2 is superior to the subject, but has a lower improvement assessment per square foot and comparable #3 is similar to the subject, but has a lower improvement assessment per square foot, which supports a reduction in the subject's improvement 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.

As to the increase in land assessment requested by the appellant, the Board finds the parties failed to disclose the comparables lot sizes, which is necessary when analyzing whether the land assessments are uniformly assessed. However, the Board finds that the parties' comparables, as well as the subject, have identical land assessments of \$90,931. Therefore, the Board finds an increase in the subject's land assessment, as requested by the appellant, is not warranted.

As to the subject's improvement assessment, the Board finds the best evidence of assessment equity to be board of review comparables #1 and #2. These comparables were most similar to the subject in size and/or building features. The Board gave less weight to the parties' remaining comparables due to their lack of finished basement area, when compared to the subject. In addition, the appellant's comparable #1 is considerably larger when compared to the subject. The most similar comparables had improvement assessments of \$57.88 and \$58.59 per square foot of living area. The subject's improvement assessment of \$58.06 per square foot of living area falls within the improvement assessments of the best comparables in this record. Therefore, the Board finds a reduction in the subject's improvement assessment is not warranted. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land assessment or improvement assessment were 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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mark A. Lewis

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: February 20, 2015

A. Portol

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.