



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

APPELLANT: Donald Sinn
DOCKET NO.: 13-00559.001-R-1
PARCEL NO.: 14-28-403-004

The parties of record before the Property Tax Appeal Board are Donald Sinn, the appellant, by attorney David Lavin of Robert H. Rosenfeld and 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: \$36,234
IMPR: \$155,873
TOTAL: \$192,107

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 2013 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 dwelling of brick construction with 3,219 square feet of living area. The dwelling was constructed in 2001. Features of the home include an unfinished basement, central air conditioning, a fireplace

and an 805 square foot garage. The property has a 45,877 square foot site and is located in Kildeer, Ela Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within .65 of a mile of the subject property. Based on this evidence, the appellant requested an improvement assessment of \$132,923 or \$41.29 per square foot of living area which the appellant asserts is the average per-square-foot improvement assessment of the appellant's comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$192,107. The subject property has an improvement assessment of \$155,873 or \$48.42 per square foot of living area.

In rebuttal, the board of review submitted a letter from Martin P. Paulson, Clerk of the Lake County Board of Review, asserting that appellant's comparable #2 is in a different "assessment neighborhood" than the subject. In addition, he asserted that all three comparables presented by the appellant have basements that are 33% to 43% smaller than the subject's basement. Furthermore, Paulson reported that the subject property sold in an arm's length transaction on April 8, 2014 for \$621,000. The attached Multiple Listing Service data sheet depicts the property was on the market for 10 days prior to its sale.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within .27 of a mile of the subject property.

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

In written rebuttal, the appellant's counsel argued that the board of review's comparables differ from the subject property in exterior construction, dwelling size, number of full bathrooms, number of fireplaces, basement size and/or other amenity differences. The appellant contends that adjustments would be necessary for the various differences when compared to 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 a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #2 and #3 which are each much older than the subject dwellings and which are each much smaller than the subject dwelling.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparable #1. These comparables were built between 1988 and 2005 and range in size from 3,005 to 3,688 square feet of living area. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 779 to 1,188 square feet of building area. These comparables had improvement assessments that ranged from \$124,048 to \$173,522 or from \$40.79 to \$50.65 per square foot of living area. The subject's improvement assessment of \$155,873 or \$48.42 per square foot of living area falls within the range established by the best comparables in this record and appears to be well-justified when considering the superior features of board of review comparable #1 which has a higher per-square-foot improvement assessment as compared to the subject; the superior features include a larger basement, larger garage and over 1,000 square feet of deck space as compared to the subject.

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 constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General

Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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.

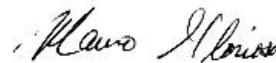
Chairman



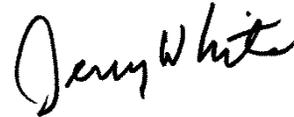
Member



Member



Member



Acting 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 18, 2015



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.