



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

APPELLANT: David & Gail Halperin, Trustees
DOCKET NO.: 13-00660.001-R-1
PARCEL NO.: 15-16-207-007

The parties of record before the Property Tax Appeal Board are David & Gail Halperin, Trustees, the appellants, 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: \$36,056
IMPR.: \$144,531
TOTAL: \$180,587

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 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 is improved with a two-story single family dwelling of frame construction with 3,172 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car attached garage. The

property is located in Vernon Hills, Vernon Township, Lake County.

The appellants contend assessment inequity as the basis of this 2013 appeal. In support of this argument, the appellants submitted information on three equity comparables located within .08 of a mile of the subject property. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$132,831 or \$41.88 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$180,587. The board of review asserted the subject property was an owner occupied dwelling that was the subject matter of appeals before the Property Tax Appeal Board for the 2011 and 2012 tax years under Docket Numbers 11-02220.001-R-1 and 12-04470.001-R-1. In those appeals the Property Tax Appeal Board issued decisions which in 2011 reduced the subject's assessment to \$195,687 and in 2012 did not change the subject's assessment of \$189,853.

The board of review further explained that Vernon Township's general assessment period began in 2011 and runs through tax year 2014. It further indicated that in tax year 2012 a township equalization factor of .9815 was applied and in tax year 2013 a township equalization factor of .9833 was applied in Vernon Township. The board of review explained that if the assessment for the 2013 tax year was calculated by applying the 2011 and 2012 equalization factors to the Property Tax Appeal Board's assessment as determined for the 2013 tax year in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the subject's assessment would be \$188,859. The board of review asserted the subject's assessment for the 2013 tax year was \$180,587, which is less than required by the application of section 16-185 of the Property Tax Code. The board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued for a reduced assessment based upon comparable properties and a history of assessment reductions which have been granted for the subject property. In particular, the appellants seek an assessment identical to their comparable #1 on the grounds that there are only a few differences in bathrooms, basement size, number of fireplaces and garage size between the subject and this one comparable.¹

¹ The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not justified.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.
[Emphasis added.]

35 ILCS 200/16-185. The Board further finds that the subject property was the subject matter of an appeal for the 2011 and 2012 tax years in which the Property Tax Appeal Board issued decisions reducing the subject's assessment for 2011 to \$195,687 and with no change in 2012 to the assessment of \$189,853. The record further disclosed the subject property is an owner occupied dwelling and the 2011, 2012 and 2013 tax years are in the same general assessment period. The record also disclosed that equalization factors of .9815 and .9833 were applied in Vernon Township in 2011 and 2012, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2011 and 2012 tax years were not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in an assessment of \$188,859, which is greater than the 2013 assessment of the subject property of \$180,587. After considering the requirements of section 16-185 of 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).

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Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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.

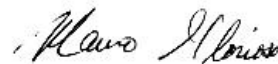
Chairman



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.