



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

APPELLANT: Richard Holson  
DOCKET NO.: 13-00909.001-R-1  
PARCEL NO.: 16-18-203-030

The parties of record before the Property Tax Appeal Board are Richard Holson, 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:** \$101,497  
**IMPR:** \$372,854  
**TOTAL:** \$474,351

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 part 1.5-story and part one-story dwelling of frame construction with 4,547 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 770 square foot garage. The

property has a 23,522 square foot site and is located in Lake Forest, West Deerfield 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 .12 of a mile from the subject. The comparables consist of a 1.5-story, a two-story and a part 1.5-story and part one-story dwelling of masonry construction. The homes were built in 1999 and range in size from 3,842 to 4,484 square feet of living area with basements, two of which has finished areas. Each home has central air conditioning, two or three fireplaces and a garage ranging in size from 728 to 782 square feet of building area. The comparables have improvement assessments ranging from \$284,692 to \$316,118 or from \$70.50 to \$74.10 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$327,399 or \$72.00 per square foot of living area which the appellant contends 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 \$474,351. The subject property has an improvement assessment of \$372,854 or \$82.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of a 1.5-story, a 1.75-story, three two-story and a part 1.5-story and part one-story dwelling of masonry or masonry and frame construction. The homes were built between 1999 and 2002. The dwellings range in size from 4,034 to 4,915 square feet of living area with basements, four of which have finished area. Each home has central air conditioning, one to five fireplaces and a garage ranging in size from 690 to 844 square feet of building area. The comparables have improvement assessments ranging from \$333,099 to \$399,429 or from \$80.87 to \$92.40 per square foot of living area.

Based on this evidence, 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 parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The comparables have varying degrees of similarity to the subject dwelling in age, design, size, basement size, basement finish and/or other amenities. The comparables had improvement assessments that ranged from \$284,692 to \$399,429 or from \$70.50 to \$92.40 per square foot of living area. The subject's improvement assessment of \$372,854 or \$82.00 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall value and on a per-square-foot basis. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's improvement assessment is supported by the most comparable properties contained in the record. In particular appellant's comparable #2 and board of review comparable #2 are similar to the subject in design, age and several features. After an analysis of the date, the Property Tax Appeal Board finds that 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.

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Chairman

*K. L. Ferr*

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Member

*JR*

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Member

*Mark Albino*

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Member

*Jerry White*

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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

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*A. Portol*

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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.