



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

APPELLANT: Michael & Barbara Feldman  
DOCKET NO.: 13-00935.001-R-1  
PARCEL NO.: 15-24-401-020

The parties of record before the Property Tax Appeal Board are Michael & Barbara Feldman, the appellants, 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:** \$ 84,461  
**IMPR.:** \$ 192,176  
**TOTAL:** \$ 276,637

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 consists of a two-story frame dwelling that was built in 1976. The dwelling contains 4,686 square feet of living area. Features include a full basement with 1,757 square feet of finished area, central air conditioning, three

fireplaces, a swimming pool and a 1,326 square foot attached garage and a 1,880 square foot detached garage. The subject property is located in Vernon Township, Lake County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of the inequity claim, the appellants submitted an analysis of three suggested comparables located from .27 of a mile to 1.34 miles from the subject. The comparables had varying degrees of similarity when compared to the subject in design, age, size and features. The comparables had improvement assessments ranging from \$122,188 to \$146,125 or from \$29.41 to \$34.46 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$276,637 was disclosed. The subject property has an improvement assessment of \$192,176 or \$41.01 per square foot of living area.

In support of the subject's assessment, the board of review submitted an analysis of four suggested comparables located from .087 to .355 of a mile from the subject. The comparables had varying degrees of similarity when compared to the subject in design, age, size and features. The comparables had improvement assessments ranging from \$181,423 to \$210,989 or from \$38.35 to \$42.25 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 taxpayers contend 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted descriptions and assessment data for seven suggested assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants. Comparable #1 is older in age and smaller in dwelling size when compared to the subject. Comparable #2 does not have a basement, dissimilar to the subject's finished basement. Comparable 3 has a considerably smaller unfinished basement when compared to the subject. The Board finds comparables submitted by the board of review are more similar when compared to the subject in location, design, age, size and features. They have improvement assessments ranging from \$181,423 to \$210,989 or from \$38.35 to \$42.25 per square foot of living area. The subject property has an improvement assessment of \$192,176 or \$41.01 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in this record. Therefore, no reduction in the subject's improvement assessment is warranted.

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 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. Thus, the Board finds that the appellant has not proven by clear and convincing evidence that the subject's assessment was inequitable. 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. Fan*

*Klaus Albrecht*

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Member

\_\_\_\_\_  
Member

*JR*

*Jerry White*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Acting Member

*Robert Steffen*

\_\_\_\_\_  
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: November 20, 2015

*A. Proctor*

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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.