



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

APPELLANT: Michael Weinstein  
DOCKET NO.: 13-02449.001-R-1  
PARCEL NO.: 15-05-414-017

The parties of record before the Property Tax Appeal Board are Michael Weinstein, the appellant, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$22,797  
**IMPR.:** \$80,071  
**TOTAL:** \$102,868

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 two-story single-family dwelling of frame construction with 2,170 square feet of living area. The dwelling was constructed in 1978. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached 420 square foot garage. The property has an 8,201 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning both the subject's land and improvement assessments. In support of this argument, the appellant submitted a brief along with information on three equity comparables located in close proximity to the subject.

In the brief supplied with the appeal, the appellant argued that each of the comparables is located on the same street as the subject. The appellant contends that comparable #1 is similar to the

subject but for the subject also having a fireplace; the comparable has an improvement assessment of \$69,456 which is much less than the subject's improvement assessment. As to comparable #2 the appellant again contends that this dwelling is similar to the subject, but for the subject having a fireplace that is not a feature of the comparable; additionally, this site has more land than the subject, but a lower land assessment than the subject. Lastly, the appellant questioned the land size of comparable #3 as set forth in the assessor's records, given the similarity in "front and back yard sq ft" which are similar to the subject.

As to the land inequity argument, the comparable parcels are said to range in size from 6,928 to 13,574 square feet of land area. The appellant reported land assessments ranging from \$19,633 to \$25,336 or from \$1.87 to \$3.16 per square foot of land area. Based on this evidence, the appellant requested a land assessment of \$20,000 or \$2.44 per square foot of land area.

As to the improvement inequity argument, the comparables consist of two-story frame dwellings that were each built in 1978. The homes contain either 2,170 or 2,232 square feet of living area with basements. Comparable #3 also has a fireplace and each comparable has central air conditioning and a garage of either 420 or 441 square feet of building area. These properties have improvement assessments ranging from \$69,456 to \$80,826 or \$32.01 and \$36.21 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$70,000 or \$32.26 per square foot of living area.

In summary, based on the foregoing evidence and argument, the appellant contended that the subject property's land and improvement assessments were excessive.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$102,868. The subject property has a land assessment of \$22,797 or \$2.78 per square foot of land area and an improvement assessment of \$80,071 or \$36.90 per square foot of living area.

In response to the appeal, the board of review submitted a two-page letter, a grid analysis of four comparables and copies of applicable property record cards for both parties' comparables. As to the land inequity argument, the board of review noted a negative 15% factor was applied by the township assessor to appellant's comparable #3 for having a street on three sides of the property. As such, the board of review contends this comparable property has an inferior location when compared to the subject. An aerial photograph of appellant's comparable #3 was submitted to support the assertion. A copy of the property record card for appellant's comparable #3 set forth a land size of 6,928 square feet; the board of review noted that the appellant had provided no specific documentary evidence to support the contention that this comparable was different in size than set forth on the property record card.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables. The comparable parcels range in size from 6,500 to 9,049 square feet of land area. The comparables have land assessments ranging from \$21,593 to \$24,567 or from \$2.71 to \$3.32 per square foot of land area. The parcels are improved with two-story frame dwellings that were each built in 1978. The homes each contain 2,170 square feet of living area with basements, three of which have finished areas. Three of the comparables also have a fireplace and each comparable has central air conditioning and a 420 square foot garage. These

properties have improvement assessments ranging from \$79,870 to \$80,918 or from \$36.81 to \$37.29 per square foot of living area.

Based on this evidence and argument, the board of review requested a reduced confirmation of the subject's land and improvement assessments.

### **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 seven comparable properties with both land and improvement assessment data to support their respective positions before the Property Tax Appeal Board.

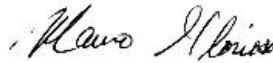
As to the land inequity argument made by the appellant, the Board has given reduced weight to appellant's comparable #1 which has a substantially larger lot area than the subject. The Board finds the best evidence of land assessment equity to be appellant's comparables #2 and #3 along with the board of review comparables. These comparables had land sizes ranging from 6,500 to 9,949 square feet of land area with land assessments ranging from \$2.28 to \$3.32 per square foot of land area. The subject has a land assessment of \$2.78 per square foot of land area which falls within the range established by the best comparables in the record. Based on this evidence, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

As to the improvement inequity argument made by the appellant, the Board finds all seven comparables are similar in size, age, exterior construction and most features to the subject dwelling. These seven comparables had improvement assessments that ranged from \$69,456 to \$80,918 or from \$32.01 to \$37.29 per square foot of living area. The subject's improvement assessment of \$80,071 or \$36.90 per square foot of living area falls within the range established by the comparables in this record. 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 either the subject land and/or improvement has been 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



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Member

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DISSENTING: \_\_\_\_\_

**CERTIFICATION**

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: June 24, 2016



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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.