



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

APPELLANT: Brandon Gullifor
DOCKET NO.: 14-01160.001-R-1
PARCEL NO.: 05-25-312-004

The parties of record before the Property Tax Appeal Board are Brandon Gullifor, 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: \$13,106
IMPR.: \$41,675
TOTAL: \$54,781

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 2014 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 dwelling of frame exterior construction with 1,672 square feet of living area. The dwelling is described as being a "Camden Model" and was constructed in 2003. Features of the home include a full unfinished basement, central air conditioning and a two-car garage that contains 420 square feet. The property has a 8,712 square foot site and is located in Round Lake, Grant Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables located in the same neighborhood and from .06 to .74 of a mile from the subject property. The comparables are improved with two-story single family dwellings of frame exterior construction and were constructed in 2001 or 2003. Each comparable has an unfinished basement, central air conditioning and a two-car garage containing from 400 to 440 square feet of building area. Two comparables have a fireplace. The dwellings range in size from 1,638 to

1,712 square feet of living area and have improvement assessments ranging from \$24,601 to \$38,408 or from \$15.02 to \$22.97 per square foot of living area. The appellant requested the total assessment be reduced to \$41,028.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,781. The subject property has an improvement assessment of \$41,675 or \$24.93 per square foot of living area.¹ The board of review submitted a memorandum from Martin P. Paulson, Clerk of the Lake County Board of Review, along with additional data. Paulson asserted that three of the appellant's comparables are a different "model" than the subject. In support of its contention of the correct assessment the board of review submitted information on eight equity comparables located in the same neighborhood and from .03 to .13 of a mile from the subject property. Furthermore, four of the comparables are located on the same street as the subject. The comparables are improved with two-story single family dwellings of frame exterior construction and were constructed in 2003. Each comparable has an basement with one comparable having finished area, central air conditioning and a two-car garage containing 420 square feet of building area. The dwellings contain either 1,660 or 1,672 square feet of living area and have improvement assessments ranging from \$40,518 to \$45,771 or from \$24.41 to \$27.57 per square foot of living area. The board of review requested that the assessment be confirmed.

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 14 equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #3, #5 and #6. These comparables are a different model/design when compared to the subject. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #4 along with the board of review comparables. These comparables were most similar when compared to the subject in location, design, age, dwelling size and features. These comparables had improvement assessments that ranged from \$27,723 to \$45,771 or from \$16.70 to \$27.57 per square foot of living area. The subject's improvement assessment of \$41,675 or \$24.93 per square foot of living area falls within the range established by the best 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

¹ The board of review's "Notes on Appeal" indicate the subject's improvement assessment is \$41,275, which is incorrect based on the 2014 board of review decision. The correct improvement assessment of \$41,675 was used in the board of review's grid analysis.

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 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, no reduction in the subject's assessment 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: _____

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:

August 19, 2016



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.