



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

APPELLANT: Doug Cline
DOCKET NO.: 14-01600.001-R-1
PARCEL NO.: 11-30-220-020

The parties of record before the Property Tax Appeal Board are Doug Cline, 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: \$17,590
IMPR.: \$85,328
TOTAL: \$102,918

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 is improved with a two-story single family dwelling of frame construction with 3,016 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full unfinished basement, central air conditioning, one fireplace, 2.5 bathrooms and an attached garage with 559 square feet of building area. The property has a 10,690 square foot site and is located in Mundelein, Libertyville Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story dwellings each with 3,016 square feet of living area. The dwellings were 18 or 19 years old. Each comparable has a basement, central air conditioning, one fireplace, three bathrooms and a garage with 559 square feet of building area. In the analysis the appellant had converted the assessments to market value, however, the board of review provided the assessments for the appellant's comparables. The comparables had

improvement assessments that ranged from \$81,275 to \$83,356 or from \$26.94 to 27.64 per square foot of living area. The appellant asserted that each of the comparables have three full bathrooms and five bedrooms while the subject property has 2.5 bathrooms and 4 bedrooms. The appellant requested the subject's improvement assessment be reduced to \$80,033 or \$26.54 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$102,918. The subject property has an improvement assessment of \$85,328 or \$28.29 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 improved with two-story dwellings of frame construction each with 3,016 square feet of living area. The dwellings were constructed in 1995 and 1996. Each comparable had an unfinished basement, central air conditioning, three bathrooms and a 559 square foot attached garage. Four of the comparables each had one fireplace. These properties had improvement assessments that ranged from \$83,033 to \$85,719 or from \$27.53 to \$28.42 per square foot of living area.

In rebuttal, the appellant asserted each of the comparables submitted by the parties has a den/optional sun room on the main floor while the subject property has an extended family room with no additional room and full bath on the main level. The appellant contends that anyone selling or assessing real estate should know that 3 full baths plus an additional room makes a home more appealing to buyers than 2.5 baths and no additional guest room.

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 record contains information on nine equity comparables submitted by the parties in support of their respective positions. The dwellings were similar to the subject in style, size, age and general features with the exception each had 3 bathrooms compared to the subject's 2.5 bathrooms and a den/optional sun room while the subject has an extended family room. Furthermore, two of the comparables had no fireplaces while the subject has a fireplace. The comparables submitted by the parties had improvement assessments that ranged from \$81,275 to \$85,719 or from \$26.94 to \$28.42 per square foot of living area. The subject's improvement assessment of \$85,328 or \$28.29 per square foot of living area falls within the range established by the comparables submitted by the parties.

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 exist on the basis of the evidence 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.

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.