



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

APPELLANT: Stuart Hemmings
DOCKET NO.: 15-01947.001-R-1
PARCEL NO.: 13-26-401-015

The parties of record before the Property Tax Appeal Board are Stuart Hemmings, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; 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: \$48,214
IMPR.: \$234,527
TOTAL: \$282,741

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 2015 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 dwelling with wood siding exterior construction containing 4,489 square feet of living area. The dwelling was constructed in 1990. Features of the home include a basement that is partially finished, central air conditioning, two fireplaces and an attached garage with 840 square feet of building area. The property has an 84,755 square foot site and is located in Barrington, Cuba 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 three equity comparables improved with two-story dwellings of frame construction that ranged in size from 4,092 to 4,851 square feet of living area. Each comparable has a basement with two being partially finished, central air conditioning, one or two fireplaces and an attached garage ranging in size from 780 to 833 square feet of building area. The comparables have improvement

assessments ranging from \$170,997 to \$237,938 or from \$41.79 to \$49.05 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$215,472 or \$48.00 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 property of \$282,741. The subject property has an improvement assessment of \$234,527 or \$52.24 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings of wood siding or brick exterior construction that ranged in size from 4,145 to 4,935 square feet of living area. The dwellings were constructed from 1996 to 2000. Each comparable has a basement with two being partially finished, central air conditioning, one to four fireplaces and a garage ranging in size from 743 to 1,512 square feet of building area. These comparables had improvement assessments ranging from \$208,963 to \$259,966 or from \$50.36 to \$54.82 per square foot of living area.

Both the appellant's and the board of review submissions disclosed the subject property was purchased in March 2015 for a price of \$935,000. The subject's total assessment reflects a market value of \$852,143 when using the 2015 three-year average median level of assessments for Lake County of 33.18% as determined by the Illinois Department of Revenue.

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 seven comparables submitted by the parties to support their respective positions. The comparables provided by the parties were similar to the subject property in location, age, size and features. These comparables had improvement assessments that ranged from \$41.79 to \$54.82 per square foot of living area. The subject's improvement assessment of \$52.24 per square foot of living area falls within the range established by the comparables in this record.

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 exists on the basis of the evidence.

The Board further finds that the subject's assessment reflects a market value below the subject's March 2015 purchase price, which further supports the conclusion the subject property is not being disproportionately assessed.

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



Acting 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: June 23, 2017



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.