



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

APPELLANT: James Rolfe
DOCKET NO.: 15-02318.001-R-1
PARCEL NO.: 16-23-418-032

The parties of record before the Property Tax Appeal Board are James Rolfe, 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: \$136,961
IMPR.: \$214,326
TOTAL: \$351,287

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 consists of a two-story dwelling of brick construction with 4,427 square feet of living area. The dwelling was constructed in 1985. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 550 square foot garage. The property has a 21,759 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal.¹ In support of the overvaluation argument the appellant submitted an appraisal estimating the subject property had a market value of \$830,000 as of January 1, 2015. The appellant also submitted comparable data listing ten sales that ranged from 3,830 to 5,000 square feet of living area.

¹ The appellant's petition depicts comparable sales would be used as a basis of the appeal, however, no sales were submitted as the comparables in Section IV were equity comparables. The Board, therefore, will consider the equity comparables in its decision along with the appraisal.

These properties sold from December 2013 to November 2014 for prices ranging from \$500,000 to \$862,500., Various descriptive information regarding the characteristics of each comparable was not provided. The three equity comparables submitted by the appellant had land assessments ranging from \$74,005 to \$130,299 or from \$4.50 to \$4.96 per square foot of land area. These same comparables had improvement assessments ranging from \$173,422 to \$201,346 or from \$45.59 to \$46.47 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 \$351,287. The subject's assessment reflects a market value of \$1,058,731 or \$239.15 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$136,961 or \$6.29 per square foot of land area and an improvement assessment of \$214,326 or \$48.41 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales and four equity comparables. The sales comparables sold from August 2013 to May 2015 for prices ranging from \$979,500 to \$1,140,000 or from \$232.64 to \$283.42 per square foot of living area, including land. The four equity comparables had land assessments ranging from \$108,691 to \$140,640 or from \$5.96 to \$7.25 per square foot of land area. These same comparables had improvement assessments ranging from \$229,220 to \$253,106 or from \$46.37 to \$52.49 per square foot of living area.

Conclusion of Law

The appellant contends, in part, that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

Initially, the Board gives little weight to the final opinion of value found in the appraisal report because the Board finds the appraiser failed to make consistent adjustments to the comparables for design, basement finish, exterior construction, garage size and/or age, when compared to the subject. Therefore, the Board will use the raw sales data contained within the appraisal report.

The Board finds the best evidence of market value to be board of review comparable sales #1, #3 and #4. These board of review comparable sales sold for prices ranging from \$1,042,000 to \$1,140,000 or from \$232.64 to \$265.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,058,731 or \$239.15 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given the remaining sales presented by both parties because they were dissimilar to the subject in lot size, design, exterior construction, basement finish and/or age. Therefore, based on the evidence herein, the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

The appellant also appeared to argue assessment inequity as a basis of the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the best land equity comparables in this record were appellant's comparable #1 and the board of review's equity comparables based on location. These comparables had land assessments ranging from \$108,691 to \$140,640 or from \$4.50 to \$7.25 per square foot of land area. The subject's land assessment of \$136,961 or \$6.29 per square foot of land area falls within the established range of the best land equity comparables in this record. Further, the Board finds the best improvement equity comparables in this record were board of review equity comparables #1 - #3. These most similar comparables had improvement assessments ranging from \$229,220 to \$253,106 or from \$49.31 to \$52.49 per square foot of living area. The subject's improvement assessment of 214,326 or \$48.41 falls below the best equity improvement comparables in this record on a total improvement basis and within the established range on per square foot basis. Less weight was given the remaining improvement comparables based on their dissimilar size, exterior construction, and/or basement finish. Therefore, the Board finds no reduction in the subject's land or improvement assessment is warranted on an equity basis.

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 presented.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Acting Member

Member



Member



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: November 21, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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