



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

APPELLANT: Susan Schwartz
DOCKET NO.: 15-04014.001-R-1
PARCEL NO.: 16-32-407-017

The parties of record before the Property Tax Appeal Board are Susan Schwartz, the appellant, by attorney Katherine Amari O'Dell of Amari & Locallo in Chicago; 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: \$46,117
IMPR.: \$117,395
TOTAL: \$163,512

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 of a two-story dwelling of wood siding exterior construction with 2,752 square feet of living area. The dwelling was constructed in 1963. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 492 square feet of building area. The property is located in Deerfield, West Deerfield 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 with wood siding exteriors that range in size from 2,602 to 2,755 square feet of living area. The dwellings were either 57 or 58 years old. Two comparables have basements with one being partially finished, each comparable has central air conditioning, two comparables have one or two fireplaces and each comparable has a garage

ranging in size from 240 to 480 square feet of building area. The comparables are located within 6 blocks of the subject property. These properties have improvement assessments ranging from \$102,841 to \$109,259 or from \$39.52 to \$39.66 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$108,924.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$163,512. The subject property has an improvement assessment of \$117,395 or \$42.66 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 with wood siding or wood and brick exterior construction that range in size from 2,579 to 2,800 square feet of living area. The dwellings were constructed from 1959 to 1963. Each comparable has a basement with one being partially finished, central air conditioning, one to three fireplaces and an attached garage ranging in size from 400 to 575 square feet of building area. The comparables were located from .014 of a mile to .35 of a mile from the subject property with two being located along the same street and within the same block as the subject property. These properties have improvement assessments ranging from \$113,366 to \$125,544 or from \$41.80 to \$45.99 per square foot of living area. The board of review requested the assessment be sustained.

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 Board gave less weight to appellant's comparable #1 as it was inferior to the subject property in features as the dwelling had no basement and no fireplace. The six remaining comparables were similar to the subject in location, style, size, age and features. These comparables had improvement assessments that ranged from \$39.56 to \$45.99 per square foot of living area. The subject's improvement assessment of \$42.66 per square foot of living area falls within the range established by the best 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 appears to exist on the basis of the evidence.

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 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.