



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

APPELLANT: John Simone
DOCKET NO.: 15-04019.001-R-1
PARCEL NO.: 13-26-401-016

The parties of record before the Property Tax Appeal Board are John Simone, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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: \$60,112
IMPR.: \$252,641
TOTAL: \$312,753

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 part two-story and part one-story dwelling of wood siding exterior construction with 5,442 square feet of living area. The dwelling was constructed in 1988. Features of the home include a basement with 2,010 square feet of finished area, central air conditioning, five fireplaces and an attached garage with 1,118 square feet of building area. The property has a 79,286 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 wood siding or brick exterior construction that ranged in size from 5,454 to 5,875 square feet of living area. The dwellings were constructed from 1986 to 1995. Each comparable has a basement with finished area ranging in

size from 1,150 to 2,094 square feet, central air conditioning and two to four fireplaces. Each comparable has an attached garage ranging in size from 702 to 1,243 square feet of building area and one comparable has an additional detached garage with 720 square feet of building area. The appellant's grid described the subject and comparable #2 as having a quality grade of very good and comparables #1 and #3 having quality grades of average. These properties have improvement assessments ranging from \$169,834 to \$240,617 or from \$31.14 to \$40.96 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$188,710.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$312,753. The subject property has an improvement assessment of \$252,641 or \$46.42 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on seven equity comparables improved with two-story dwellings of brick or wood siding exterior construction that ranged in size from 4,489 to 5,616 square feet of living area. The dwellings were constructed from 1984 to 1990. Each comparable has a basement with finished area ranging in size from 1,246 to 2,542 square feet, central air conditioning, two to five fireplaces and garages ranging in size from 813 to 2,987 square feet of building area. Each comparable was described as having a quality grade of very good. The comparables have improvement assessments ranging from \$234,527 to \$280,278 or from \$46.84 to \$52.49 per square foot of living area.

In rebuttal the board of review noted that two of appellant's comparables have inferior quality grades. It further stated appellant's comparable #2 has 8.0% greater above ground living area, 42.8% less finished basement area and a garage with 25.6% less square feet than the subject. The board of review requested the subject's assessment be confirmed.

In rebuttal appellant's counsel asserted that board of review comparables 1, 2, 3, 4, 5, 6 and 7 have additional bathrooms; board of review comparables 6 and 7 have significantly larger lot sizes; and board of review comparables 1, 2, 3, 4 and 7 have brick exteriors, which would require downward adjustments for these differences.

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 ten comparables submitted by the parties to support their respective positions. The Board gave less weight to appellant's comparables #1 and #3 due to their different and inferior quality grades when compared with the subject property. The Board gave less weight to board of review comparables #5 and #6 due to their smaller dwelling sizes when compared to the subject property. Less weight was given board of review comparable #7 due to

the significantly larger garage area when compared to the subject property. The five remaining comparables had varying degrees of similarity with the subject property. These comparables had improvement assessments that ranged from \$40.96 to \$49.64 per square foot of living area. The subject's improvement assessment of \$46.42 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.

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



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 18, 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.