



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

APPELLANT: Bruce Cole
DOCKET NO.: 15-04028.001-R-1
PARCEL NO.: 11-03-103-003

The parties of record before the Property Tax Appeal Board are Bruce Cole, 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: \$88,631
IMPR.: \$277,985
TOTAL: \$366,616

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 exterior construction with 5,286 square feet of living area. The dwelling was constructed in 1998. Features of the home include an unfinished basement, central air conditioning, three fireplaces, an attached garage with 888 square feet of building area and an in-ground swimming pool. The property has an 80,741 square foot site and is located in Libertyville, Libertyville 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 brick or wood siding exterior construction that ranged in size from 4,526 to 5,181 square feet of living area. The dwellings were constructed from 1991 to 1993. Each comparable has an unfinished basement, central air conditioning, one or four fireplaces and an attached garage ranging in size from 768 to 934

square feet of building area. One comparable has an in-ground swimming pool. These comparables have improvement assessments ranging from \$211,070 to \$238,879 or from \$46.11 to \$46.63 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$245,481.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$366,616. The subject property has an improvement assessment of \$277,985 or \$52.59 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with two-story dwellings of brick or wood siding exterior construction that ranged in size from 5,179 to 5,238 square feet of living area. The dwellings were constructed in 1992 and 1996. Each comparable has an unfinished basement, central air conditioning, two or three fireplaces and an attached garage ranging in size from 656 to 1,203 square feet of building area. One comparable has an in-ground swimming pool. These properties have improvement assessments ranging from \$263,599 to \$277,153 or from \$50.90 to \$53.07 per square foot of living area. The board of review requested the subject's assessment 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 parties submitted information on six comparable properties to support their respective positions. The Board gave less weight to appellant's comparables #1 and #2 due to their smaller dwelling sizes. The comparables most similar to the subject dwelling in size were appellant's comparable #3 and the board of review comparables. These comparables were relatively similar to the subject in features with the exception two of the comparables had no in-ground swimming pools. The Board further finds appellant's comparable #3 and board of review comparables #1 and #2 were older than the subject dwelling being constructed in 1991 and 1992. These comparables had improvement assessments ranging from \$238,879 to \$277,153 or from \$46.11 to \$53.07 per square foot of living area. The subject's improvement assessment of \$277,985 or \$52.59 per square foot of living area falls within the range established by the best comparables in this record on a square foot basis. After considering the differences in age and features the Board finds the subject's improvement assessment is well supported.

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.

In conclusion, 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.