



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

APPELLANT: Cary Glenner  
DOCKET NO.: 15-04036.001-R-2  
PARCEL NO.: 16-25-404-026

The parties of record before the Property Tax Appeal Board are Cary Glenner, 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:** \$213,496  
**IMPR.:** \$728,719  
**TOTAL:** \$942,215

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 of masonry construction with 7,182 square feet of living area. The dwelling was constructed in 2003. Features of the home include a 4,259 square foot basement with 3,407 square feet of finished area, central air conditioning, six fireplaces, seven full bathrooms, two ½ bathrooms and an attached garage with 972 square feet of building area. The dwelling has a quality grade of HV3. The property has a 57,974 square foot site and is located in Highland Park, Moraine 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 stone exterior construction that range in size from 6,644 to 6,797 square feet of living area. The dwellings were built in 2002 or 2007. Each comparable has a basement ranging in size from 3,138 to 3,445 square feet with finished

area ranging in size from 2,510 to 2,722 square feet, central air conditioning, from two to four fireplaces, six or seven full bathrooms, one or two ½ bathrooms, and one to three attached garages containing from 678 to 1,500 square feet of building area. Two comparables have a quality grade of Exc and one comparable has a quality grade of HV3. These properties have improvement assessments ranging from \$462,565 to \$580,341 or from \$69.49 to \$86.48 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$540,062.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$942,215, which reflects a market value of approximately \$2,839,708 when applying the 2015 three-year average median level of assessments for Lake County of 33.18% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$728,719 or \$101.46 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 brick or stone exterior construction that range in size from 5,941 to 7,843 square feet of living area. The dwellings were constructed from 2003 to 2009. Each comparable has a basement ranging in size from 2,760 to 5,964 square feet with finished area ranging in size from 2,208 to 5,474 square feet, central air conditioning, four or five fireplaces, five or six full bathrooms, two ½ bathrooms and attached garages ranging in size from 900 to 1,572 square feet of building area. Each comparable has a quality grade of HV3. These properties have improvement assessments ranging from \$574,620 to \$790,732 or from \$96.72 to \$113.40 per square foot of living area.

The board of review also provided a copy of a Multiple Listing Service (MLS) listing sheet and a copy of the subject's Listing & History Report disclosing the subject property was originally listed for sale in February 2016 with an asking price of \$4,450,000, which was reduced to \$3,990,000 in June 2016.

The board of review requested the subject's 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.

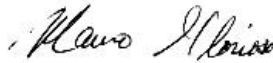
The record contains seven comparables submitted by the parties to support their respective positions. The Board gave less weight to appellant's comparables #1 and #2 due to their different quality grades from the subject and the fact each has a smaller basement with less finished area than the subject property. The Board gave less weight to board of review comparable #3 due to its significantly smaller size than the subject dwelling. The four remaining comparables were most similar to the subject in size and have the same quality grade as the subject dwelling.

These properties have relatively similar features as the subject property with exception that three had fewer bathrooms than the subject dwelling, two had smaller basements with less finished area than the subject property, each had a fewer number of fireplaces than the subject and two had less garage area than the subject property. These comparables had improvement assessments that ranged from \$580,341 to \$790,732 or from \$86.48 to \$113.40 per square foot of living area. The subject's improvement assessment of \$728,719 or \$101.46 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 exists on the basis of the evidence.

Based on this record, and after considering the differences between the subject property and the best equity comparables in 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.