



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

APPELLANT: Les & Sandra Hoffman
DOCKET NO.: 15-04048.001-R-1
PARCEL NO.: 16-34-105-051

The parties of record before the Property Tax Appeal Board are Les and Sandra Hoffman, the appellants, 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: \$75,491
IMPR.: \$152,945
TOTAL: \$228,436

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 3,661 square feet of living area. The dwelling was constructed in 1978. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 828 square feet of building area. The property has a 21,533 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables improved with two-story dwellings of wood siding or brick exterior construction that range in size from 3,216 to 3,554 square feet of living area. The dwellings were constructed from 1972 to 1984. Each comparable has a basement with two having finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 246 to 594

square feet of building area. One comparable has an in-ground swimming pool and another comparable has an indoor swimming pool. The comparables have improvement assessments ranging from \$94,566 to \$122,208 or from \$26.61 to \$38.00 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$121,752 or \$33.26 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 \$228,436. The subject property has an improvement assessment of \$152,945 or \$41.78 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on eight equity comparables improved with two-story dwellings of brick construction that range in size from 3,216 to 3,736 square feet of living area. The dwellings were constructed from 1977 to 1980. Each comparable has an unfinished basement, one fireplace, central air conditioning and garages ranging in size from 480 to 576 square feet of building area. The comparables have improvement assessments ranging from \$136,064 to \$156,681 or from \$41.59 to \$42.91 per square foot of living area. The board of review requested the subject's assessment be sustained.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eleven comparable submitted by parties to support their respective positions. The comparables were similar to the subject in location, style, age and features with the exception each has a smaller garage, two comparables have partially finished basements, one comparable has an in-ground swimming pool and one has an indoor swimming pool. Appellants' comparables #1 and #3 were given less weight as they have wood siding exteriors, which differs from the subject's brick construction. The remaining comparables are of brick construction and have improvement assessments that range from \$38.00 to \$42.91 per square foot of living area. The subject's improvement assessment of \$41.78 per square foot of living area falls within the range established by the best comparables in this record and is below seven of the best comparables on a square foot 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 exists on the basis of the evidence.

Based on this record the Board finds the appellants 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.