



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

APPELLANT: Edward & Robin Baba
DOCKET NO.: 15-04134.001-R-1
PARCEL NO.: 16-23-208-013

The parties of record before the Property Tax Appeal Board are Edward and Robin Baba, the appellants, by attorney G. Terence Nader of Schoenberg Finkel Newman & Rosenberg 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: \$124,908
IMPR.: \$129,660
TOTAL: \$254,568

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 is improved with a tri-level style dwelling of brick exterior construction with 2,848 square feet of above ground living area. The dwelling was constructed in 1956. Features of the home include a finished lower level with 850 square feet, a 918 square foot basement with 734 square feet of finished area, central air conditioning, one fireplace and two attached garages with a combined 835 square feet of building area. The property has an 18,517 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 four equity comparables improved with two, two-story style dwellings, a one-story style dwelling and a tri-level style dwelling that ranged in size from 2,645 to 3,258 square feet of above ground living area. The comparables were constructed from 1957 to 1967 and ranged in age from 49 to 59

years old. Three comparables have basements with two being described as being partially finished, central air conditioning, one fireplace and one or two garages with 456 to 1,058 square feet of building area. These properties had improvement assessments ranging from \$98,432 to \$130,546 or from \$34.04 to \$40.07 per square foot of above ground living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to the average of the comparables of \$37.48 per square foot of above ground living area or \$106,743.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$254,568. The subject property has an improvement assessment of \$129,660 or \$45.53 per square foot of above ground living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with tri-level style homes of brick or wood siding exterior construction that ranged in size from 2,579 to 3,416 square feet of above ground living area. Board of review comparable #4 is the same property as appellant's comparable #4. The dwellings were constructed from 1956 to 1970. Each comparable has a lower level ranging in size from 1,044 to 1,488 square feet that is finished, one comparable has a basement that is unfinished, each comparable has central air conditioning, each comparable has one or two fireplaces and each comparable has a garage ranging in size from 552 to 1,058 square feet of building area. These properties have improvement assessments ranging from \$119,778 to \$187,909 or from \$40.07 to \$55.01 per square foot of above ground living area.

The board of review also provided a copy of a Multiple Listing Sheet listing of the subject property and a copy of the PTAX-203 Illinois Real Estate Transfer Declaration disclosing the subject property sold in July 2016 for a price of \$893,500. The subject's total assessment reflects a market value of \$767,233 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.

In rebuttal the appellants' counsel asserted the wide range of assessment of the comparables demonstrates a lack of uniformity.

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 Board finds the best evidence of assessment equity to be the comparables provided by the board of review and appellant's comparable #4, which is a duplicate of board of review comparable #4. These comparables were similar the subject's tri-level style and were relatively similar to the subject in features except three comparables do not have basements as the subject has and none have finished basement area as the subject dwelling has. These comparables have improvement assessments that ranged from \$40.07 to \$55.01 per square foot of above ground

living area. The subject's improvement assessment of \$45.53 per square foot of above ground living area falls within the range established by the best comparables in this record and is well supported considering the subject's finished basement area that the comparables do not have. Less weight was given to appellants' comparables #1 through #3 due to differences from the subject in style.

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 best 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.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



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: September 22, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

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