



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

APPELLANT: David & Lorri Newman
DOCKET NO.: 15-04211.001-R-1
PARCEL NO.: 16-36-215-007

The parties of record before the Property Tax Appeal Board are David and Lorri Newman, 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: \$87,364
IMPR.: \$124,587
TOTAL: \$211,951

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 two-story dwelling of brick construction with 2,957 square feet of living area. The dwelling was constructed in 1927. Features of the home include a basement that is partially finished, central air conditioning, two fireplaces and an attached garage with 399 square feet of building area. The property has an 11,052 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on five equity comparables improved with two-story dwellings of brick construction that range in size from 2,784 to 3,242 square feet of living area. The dwellings range in age from 80 to 88 years old. Each comparable has a basement with three having finished area, three comparables have central air conditioning, each comparable has from 1 to 3 fireplaces and each comparable has a garage ranging in size from 323 to 616 square

feet of building area. The comparables are located from .07 of a mile to .22 of a mile from the subject property. The comparables have improvement assessments ranging from \$92,128 to \$111,812 or from \$28.61 to \$36.54 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$98,113 or \$33.18 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 \$211,951. The subject property has an improvement assessment of \$124,587 or \$42.13 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 that ranged in size from 2,787 to 3,048 square feet of living area. The dwellings were constructed from 1921 to 1956. Each comparable has a basement with two having finished area, central air conditioning, one to three fireplaces and one or two garages ranging in size from 280 to 782 square feet of building area. The comparables are located from .172 to .978 of a mile from the subject property and each has the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$113,002 to \$131,505 or from \$39.10 to \$43.14 per square foot of living area.

The board of review asserted that assessment records indicate the subject property was expanded and remodeled in 2007 resulting in an effective age of 1951. The board of review asserted that assessment records state the subject's 2006 building permit indicates related costs were \$125,000. It also argued that the appellant's comparables all had effective ages that differed from the subject property.

In rebuttal the appellants' counsel argued that only one of the board of review comparables was located near the subject property. The appellants also argued that the board of review submission included vague, handwritten notes, which apparently suggest that appellant's comparables differ in "effective age" from the subject property, however, the board of review provided no foundation for the Property Tax Appeal Board to determine the basis or reliability for the calculations.

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.

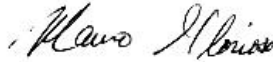
The record contains nine comparables submitted by the parties to support their respective positions. The comparables were similar to the subject in location as each was located in the same assessment neighborhood as the subject property. The comparables were also similar to the subject in relative age, size and features. These properties have improvement assessments ranging from \$92,769 to \$131,505 or from \$28.61 to \$43.14 per square foot of living area. The

subject's improvement assessment of \$124,587 or \$42.13 per square foot of living area falls within the range established by the 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 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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