



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

APPELLANT: Irwin L. Coskey
DOCKET NO.: 15-04266.001-R-1
PARCEL NO.: 16-26-104-082

The parties of record before the Property Tax Appeal Board are Irwin L. Coskey, the appellant, by attorney David C. Dunkin, of Arnstein & Lehr, LLP 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: \$96,523
IMPR.: \$232,954
TOTAL: \$329,477

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 5,002 square feet of living area. The dwelling was constructed in 1970. Features of the home include a 1,551-square foot basement that has 1,314 square feet of finished area, central air conditioning, three fireplaces and a 552-square foot attached garage. The property has a 18,843-square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends improvement assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables that were located in the same neighborhood code as the subject property. The comparables had varying degrees of similarity to the subject and had improvement assessments ranging from \$181,989 to \$215,923 or from \$38.18 to \$42.84 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 \$329,477. The subject property has an improvement assessment of \$232,954 or \$46.57 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 that were located in a different neighborhood code as the subject property. The comparables had varying degrees of similarity to the subject and had improvement assessments ranging from \$223,579 to \$241,940 or from \$44.80 to \$47.39 per square foot of living area.

The appellant submitted rebuttal arguing that the board of review's comparables are not located in the same neighborhood code as the subject property.

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 Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #3. These comparables were most similar to the subject in location, size and some features. The comparables were, however, inferior to the subject in age, lack of finished basement area, number of bathrooms and two had inferior frame construction, unlike the subject. These comparables had improvement assessments that ranged from \$192,944 to \$215,923 or from \$38.18 to \$42.71 per square foot of living area. The subject's improvement assessment of \$232,954 or \$46.57 per square foot of living area falls above the range established by the best comparables in this record, which appears justified given the superiority of the subject as detailed above. After adjusting the comparables for differences when compared to the subject, the Board finds the subject's assessment is supported by the evidence in this record. The Board gave less weight to the parties' remaining comparables due to their smaller dwelling size or their location outside of the subject's neighborhood code. Based on 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 the 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.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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:

April 17, 2018



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

AGENCY

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