



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

APPELLANT: Thomas Werner  
DOCKET NO.: 15-04444.001-R-1  
PARCEL NO.: 11-17-206-003

The parties of record before the Property Tax Appeal Board are Thomas Werner, 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:** \$66,670  
**IMPR.:** \$236,318  
**TOTAL:** \$302,988

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 frame and brick exterior construction with 4,564 square feet of living area. The dwelling was constructed in 2002 and has a quality grade of "Very Good ++". Features of the home include a 2,242-square foot unfinished basement, central air conditioning, a fireplace and a 739-square foot attached garage. The property has a 18,668-square foot site and is located in Libertyville, Libertyville 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 three equity comparables that were located from .11 to .38 of a mile from the subject property. The comparables had varying degrees of similarity to the subject and had quality grades of "Very Good" or "Very Good +". The comparables were two-story dwellings that ranged in size from 4,069 to 4,454 square feet of

living area. The comparables had improvement assessments ranging from \$186,070 to \$208,483 or from \$43.32 to \$47.72 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 \$302,988. The subject property has an improvement assessment of \$236,318 or \$51.78 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables that were located from .04 to .34 of a mile from the subject property. The comparables had varying degrees of similarity to the subject and had quality grades of "Very Good ++". The comparables were two-story dwellings that ranged in size from 4,250 to 4,788 square feet of living area. The comparables had improvement assessments ranging from \$221,866 to \$249,172 or from \$52.04 to \$52.88 per square foot of living area.

As to the appellant's evidence, the board of review argued that the subject has a quality grade of "Very Good ++" and the board of review has submitted comparables of the same quality grade.

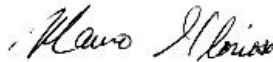
### **Conclusion of Law**

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 board of review comparables. These comparables were most similar to the subject in location, style, age, size, features, as well as quality grade. These comparables had improvement assessments that ranged from \$221,866 to \$249,172 or from \$52.04 to \$52.88 per square foot of living area. The subject's improvement assessment of \$236,318 or \$51.78 per square foot of living area falls within the range established by the most similar comparables in this record on a total improvement assessment basis and below the range on a per square foot basis. The Board gave less weight to the appellant's comparables due to their inferior quality grades when compared to the subject. In addition, comparable #1 was significantly smaller than the subject. 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(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



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: March 20, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Thomas Werner, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
18 North County Street  
7th Floor  
Waukegan, IL 60085