



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

APPELLANT: Greg Stemler
DOCKET NO.: 15-04454.001-R-1
PARCEL NO.: 12-21-202-006

The parties of record before the Property Tax Appeal Board are Greg Stemler, 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: \$142,118
IMPR.: \$383,180
TOTAL: \$525,298

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 is improved with a two-story single family dwelling of stucco exterior construction with 4,439 square feet of living area. The dwelling was constructed in 2004. Features of the home include a basement that is partially finished, central air conditioning, five fireplaces and an attached garage with 552 square feet of building area. The property has a 15,375 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story dwellings and one 2.25-story dwelling of brick, wood siding or stucco exterior construction that range in size from 3,853 to 4,396 square feet of living area. The dwellings were constructed from 2000 to 2005. Each comparable has a basement that is partially finished, central air conditioning, two to four fireplaces and an attached or detached garage ranging in size from 462

to 638 square feet of building area. The comparables are located from .21 to .59 of a mile from the subject property. The comparables have improvement assessments ranging from \$227,100 to \$329,139 or from \$55.42 to \$83.15 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$315,820.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$525,298. The subject property has an improvement assessment of \$383,180 or \$86.32 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 4,002 to 4,144 square feet of living area. The dwellings were constructed from 2000 to 2007. Each comparable has a basement with three being partially finished, central air conditioning and three or five fireplaces. Three comparables have garages ranging in size from 480 to 949 square feet of building area. The comparables were located from .051 of a mile to .139 of a mile from the subject property and had the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$334,557 to \$357,904 or from \$83.26 to \$87.83 per square foot of living area. The board of review requested the subject's assessment be sustained.

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 record contains seven comparables submitted by the parties to support their respective positions. The comparables were similar to the subject property in location, style, age and features. The Board gives less weight to appellant's comparable #1 as the improvement assessment on this property appears to be an outlier when contrasted with the remaining comparables in the record. The remaining comparables in the record have improvement assessments ranging from \$74.87 to \$87.83 per square foot of living area. The subject's improvement assessment of \$86.32 per square foot of living area falls within the range established by the best 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 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.

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: October 20, 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

AGENCY

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