



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

APPELLANT: Lia Arber
DOCKET NO.: 16-02510.001-R-1
PARCEL NO.: 16-10-204-002

The parties of record before the Property Tax Appeal Board are Lia Arber, the appellant; 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: \$68,800
IMPR.: \$238,183
TOTAL: \$306,983

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 2016 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 three-story dwelling of brick exterior construction with 5,140 square feet of living area. The dwelling was constructed in 1890 and has a reported effective age of 1995. Features of the home include central air conditioning, a fireplace, an unfinished basement and a 750 square foot basement garage. The property has a 13,068 square foot site and is located in Moraine Township, Lake County.

The appellant contends assessment inequity of both the land and the improvement assessments as the bases of the appeal. In support of this argument, the appellant submitted information on four equity comparables located on the same street as the subject. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 3,495 to 5,043 square feet of living area. The dwellings were constructed in 1890. The comparables have

basements, with two having finished area.¹ Three comparables have central air conditioning, each comparable has two to four fireplaces and three comparables have a garage ranging in size from 700 to 831 square feet of building area. The comparables have sites ranging in size from 11,454 to 44,867 square feet of land area. The comparables have land assessments ranging from \$62,313 to \$112,446 or \$2.51 to \$5.46 per square foot of land area and improvement assessments ranging from \$129,291 to \$222,142 or \$25.64 to \$56.65 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$306,983. The subject property has a land assessment of \$68,800 or \$5.26 per square foot of land area and an improvement assessment of \$238,183 or \$46.34 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted six equity comparables located within .17 of a mile of the subject property. Board of review comparable #1 is the same property as appellant's comparable #1. The six comparables are described as three-story dwellings of brick exterior construction ranging in size from 4,264 to 5,711 square feet of living area. The dwellings were constructed from 1885 to 1894. Each comparable has a reported effective age of 1995. The comparables have basements, with four having finished area. Each comparable has central air conditioning, five comparables each having one to four fireplaces and five comparables each have a garage ranging in size from 600 to 1,141 square feet of building area. The properties have sites ranging in size from 12,197 to 18,731 square feet of land area and have land assessments ranging from \$66,638 to \$82,852 or from \$4.42 to \$5.46 per square foot of land area. The improvement assessments range from \$222,142 to \$293,601 or from \$48.05 to \$54.53 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued board of review comparables #3, #4, #5 and #6 are not comparable to the subject. In addition, the appellant submitted a comparative property tax bill analysis of the subject and four properties within the subject's neighborhood.

Conclusion of Law

The appellant 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 no reduction in the subject's assessment as to either the land or the improvement assessment is warranted.

¹ The appellant's grid analysis indicates all the comparables have finished basements. However, the property record cards submitted by the appellant depict only two comparables have finished basements.

First, the Board gives little weight to the appellant's tax bill analysis submitted in rebuttal. There are many different factors involved in calculating tax bills, such as various exemptions and variety of taxing bodies that have jurisdiction to levy taxes within Lake County's assessment jurisdiction. The Board finds it plays no part of the calculation of tax bills of the subject property or the suggested comparables used by the appellant in this appeal. Section 1910.10(f) of the rules of the Property Tax Appeal Board states:

The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of the tax bill, or the exemption of real property from taxation. (86 Ill. Admin. Code Sec. 1910.10(f)).

As to the equity argument, the Board finds the parties submitted nine equity comparables for consideration which includes the parties' common comparable.

The Board gave less weight to the appellant's comparable #2 which appears to be an outlier when compared to the other comparables in the record. Reduced weight was also given to appellant's comparables #3 and #4 along with the board of review comparable #2 for their considerably smaller dwelling sizes when compared to the subject. The Board finds the best evidence of improvement assessment equity to be the parties' common comparable and board of review comparables #3, #4, #5 and #6. These comparables are similar to the subject in location, dwelling size, design, age and features. These comparables had improvement assessments ranging from \$222,142 to \$293,601 or from \$48.05 to \$54.53 per square foot of living area. The subject has an improvement assessment of \$238,183 or \$46.34 per square foot of living area, which is well supported by the most similar comparables in this record. After considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is justified.

As for the land inequity argument, the Board gave less weight to appellant's comparables #2 and #3 along with the board of review comparable #5 for their larger lot sizes when compared to the subject. The remaining comparables are similar in lot sizes and have land assessments ranging from \$62,313 to \$76,366 or from \$4.74 to \$5.46 per square foot of land area. The subject's land assessment of \$68,800 or \$5.26 per square foot of land area falls within the range established by the best comparables in the record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject land was inequitably assessed and no reduction in the subject's land assessment is justified.

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 appears to exist on the basis of the evidence presented.

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: November 19, 2019



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

Lia Arber
58 Macarthur Loop
Highland Park, IL 60035

COUNTY

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