



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

APPELLANT: Barbara Kessler  
DOCKET NO.: 16-02536.001-R-1  
PARCEL NO.: 16-11-301-050

The parties of record before the Property Tax Appeal Board are Barbara Kessler, the appellant, by attorney Leonard Cahnmann, of Property Tax Advisers, Inc. in Highwood; 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:** \$36,513  
**IMPR.:** \$325,667  
**TOTAL:** \$362,180

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 single-family residential condominium comprised of two combined units and is located in an eight-story condominium tower known as The Ravines. The building is situated on the grounds of Fort Sheridan. It was constructed in 2002 and contains 49 single-family residential condominium units. The subject property contains a combined living area of 5,150 square feet and feature central air conditioning and a fireplace. The property is located in Highland Park, Moraine Township, Lake County.

The appellant appeared before the Property Tax Appeal Board through counsel contending unequal treatment in the assessment process regarding the subject's improvements and contention of law as the bases of the appeal.<sup>1</sup> In support of these arguments, appellant's counsel

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<sup>1</sup> A consolidated hearing was held under Docket Nos. 16-02528.001-R1 through 16-02539.001-R1, both inclusive, for eleven units all located in the condominium tower known as The Ravines.

submitted information on three comparable condominium units all located within the same building as the subject. Each of the comparables is a single-family condominium unit ranging in size from 2,849 to 3,599 square feet of living area featuring central air conditioning and a fireplace. The three comparables have improvement assessments ranging from \$171,247 to \$212,716 or from \$58.73 to \$60.27 per square foot of living area.

The appellant's attorney also submitted a brief in support of the assessment appeal and adopted the arguments contained in a brief submitted in an appeal before the Lake County Board of Review pertaining to Unit 7A in the same condominium building.<sup>2</sup> In his brief, Cahnmann asserts that the subject's improvement assessment is not uniform when compared with the improvement assessments of other similar properties. He contends that the weighted average unit value for the comparable properties is \$59.34 per square foot which is \$3.90 per square foot lower than the improvement assessment for the subject. The brief adopted by appellant's counsel contains arguments regarding sale prices of eleven units in Ravines Condominium which sold from February 2012 to November 2014.

The appellant's attorney presented evidence that, in addition to the three comparable properties submitted into evidence, only one other condominium unit was assessed at an amount other than \$63.24 per square foot of living area. He submitted the 2016 tax bill for that unit, being Unit 3B, which shows an improvement assessment of \$143,352 or \$61.10 per square foot of living area.

Cahnmann stated that the assessment was reduced for appellant's comparable #3 as the result of an appeal to the Lake County Board of Review. One of appellant's comparables was sold through foreclosure which accounted for its reduction. Appellant's counsel did not know why the other two units had lower improvement assessments. Cahnmann argued that the assessor makes no distinction between higher and lower floors or smaller or larger square footage for the approximately 40 units that are all assessed at \$63.24 per square foot of living area, although the condominium declaration allocates a higher percentage of unit ownership to every floor as you go up. He further testified that it is not correct to assess all of the units at the same price per square foot as the units on the higher floors sell for higher prices as the building is situated near Lake Michigan and the lake views are better from the higher floors. No direct market value evidence was submitted pertaining to the 2016 assessment date to corroborate counsel's assertion.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$305,601 or \$59.34 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the subject has a total assessment of \$362,180. The subject property has an improvement assessment of \$325,667 or \$63.24 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable condominium units located within the same condominium building as the subject. The comparables are single-family condominium units and range in size from 3,973 to 5,946 square feet of living area. Each of the comparables has central air conditioning and one or

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<sup>2</sup> Unit 7A was submitted by the appellant as comparable #3.

three fireplaces. The comparables have improvement assessments ranging from \$251,238 to \$376,003 or \$63.24 per square foot of living area.<sup>3</sup>

The Board of Review representative was John Paslawsky. Paslawsky testified that the common assessment of \$63.24 per square foot of living area was the result of an agreement reached in an appeal brought by members of The Ravines Homeowners' Association at the board of review. The appellants' three comparables, along with Unit 3B, and the eleven units that are a part of this consolidated hearing were not part of the agreement and represent a few outliers. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The taxpayer argued assessment inequity and contention of law as the bases of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proven 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 land and improvement assessments is not warranted.

The parties submitted a total of seven comparable properties to support their respective positions before the Property Tax Appeal Board. All of the comparables are located in the same condominium building as the subject. The Board gave less weight to appellant's comparables and to board of review comparables #3 and #4 which are all smaller dwelling units when compared to the subject. The Board gave more weight to board of review comparables #1 and #2 which are most similar to the subject in location, design, age, size and features. These two comparables had improvement assessments of \$359,688 and \$376,003 or \$63.24 per square foot of living area. The subject has an improvement assessment of \$325,667 or \$63.24 per square foot of living area, which is lower on an overall improvement assessment basis, but identical to the most similar comparables in the record on a per square foot basis. Therefore, no reduction is warranted.

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. For the foregoing

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<sup>3</sup> Testimony at hearing established that, for floors one through six, the letters associated with each unit indicate that like-lettered units have approximately the same square footage and floor plan as other like-lettered units but that units on higher-level floors and penthouse units vary in size and floor plan.

reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. After making adjustments for some differences in the comparables when compared to the subject, the Board finds that no reduction in the subject's assessment is warranted.

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.

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Chairman



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Member

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Member



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Member

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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 23, 2019



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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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