



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

APPELLANT: Brandon Schild
DOCKET NO.: 16-02627.001-R-1
PARCEL NO.: 06-24-403-008

The parties of record before the Property Tax Appeal Board are Brandon Schild, 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: \$15,257
IMPR.: \$66,252
TOTAL: \$81,509

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 two-story dwelling of vinyl siding exterior construction with 1,984 square feet of living area. The dwelling was constructed in 1988. Features of the home include a full basement with finished area, a fireplace, central air conditioning and a 752 square foot attached garage. The property has an 8,712 square foot site and is located in Avon 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 located within .21 of a mile of the subject. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,000 to 2,098 square feet of living area. The dwellings were constructed from 1984 to 1986. The comparables have basements, with one having finished area. Each comparable features central air conditioning, a fireplace and a garage containing 380 or 441 square feet of building area. The comparables have land sizes ranging

from 8,842 to 10,811 square feet of land area and land assessments ranging from \$12,422 to \$13,913 or \$1.29 to \$1.37 per square foot of land area. The comparables have improvement assessments ranging from \$41,279 to \$45,224 or \$20.64 to \$21.56 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 \$81,509. The subject property has an improvement assessment of \$66,252 or \$33.39 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted nine equity comparables located within .35 of a mile of the subject property. The comparables are described as one, one-story and eight, two-story dwellings of vinyl siding exterior construction ranging in size from 1,688 to 2,193 square feet of living area. The dwellings were constructed from 1988 to 1992. The comparables have basements, with five having finished area. Features of each comparable include central air conditioning and a garage ranging in size from 400 to 575 square feet of building area. Eight comparables have one or two fireplaces each. The comparables have land sizes ranging from 8,276 to 16,894 square feet of land area and land assessments ranging from \$14,493 to \$18,691 or \$1.11 to \$1.75 per square foot of land area. The comparables have improvement assessments ranging from \$62,852 to \$74,740 or from \$30.61 to \$37.23 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 is warranted.

The parties submitted 12 equity comparables for the Board's consideration.

The Board gave less weight to the board of review comparable #2 for its dissimilar one-story design when compared to the subject's two-story design. The Board finds the best evidence of improvement assessment equity to be the remaining 11 comparables submitted by both parties. These comparables are similar to the subject in location, dwelling size, design, age and features. These comparables had improvement assessments ranging from \$41,279 to \$74,470 or \$20.64 to \$37.23 per square foot of living area. The subject has an improvement assessment of \$66,252 or \$33.39 per square foot of living area, which falls within the range established 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 the board of review comparables #2 and #5 for their larger land sizes when compared to the subject. The remaining ten comparables are similar in land sizes and have land assessments ranging from \$12,422 to \$18,691 or \$1.29 to \$1.75 per square foot of land area. The subject's land assessment of \$15,257 or \$1.75 per square foot of land area falls within the range established by the best comparables in the record. Furthermore, two of the comparables have identical land sizes and land assessments as the subject. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was inequitably assessed and no reduction in the subject's 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

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