



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

APPELLANT: Dan & Julie Lewis
DOCKET NO.: 16-02712.001-R-1
PARCEL NO.: 16-32-104-017

The parties of record before the Property Tax Appeal Board are Dan & Julie Lewis, the appellants, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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: \$52,355
IMPR.: \$149,826
TOTAL: \$202,181

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 brick exterior construction with 2,897 square feet of living area. The dwelling was constructed in 1964. Features of the home include an 850 square foot basement with 425 square feet of finish, central air conditioning, two fireplaces and a 441 square foot garage. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellants submitted information on four equity comparables located between .035 and .37 of mile from the subject property. The comparables were improved with two-story brick dwellings that range in size from 2,677 to 2,982 square feet of living area. The dwellings were constructed between 1956 and 1978. Each comparable had a basement with one having finished area, air conditioning, one fireplace and a

garage that ranged in size from 462 to 713 square feet of building area.¹ The comparables have improvement assessments ranging from \$122,830 to \$139,644 or \$45.26 to \$47.50 per square foot of living area. Based on this evidence, the appellants' requested the subject's building assessment be reduced to \$134,304 or \$46.36 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 \$202,181. The subject property has an improvement assessment of \$149,826 or \$51.72 per square foot of living area.²

The board of review argued that the appellants' comparables #2 through #4 are located outside of the subject's neighborhood as defined by the assessor.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located between .132 and .507 of a mile from the subject in the subject's Gooder Addition neighborhood. These comparables were improved with two-story brick dwellings that range in size from 2,251 to 2,711 square feet of living area. The dwellings were built between 1964 and 1966. Each comparable had an unfinished basement, air conditioning, one or two fireplaces and a garage with 440 or 462 square feet of building area. The comparables had improvement assessments from \$355,357 to \$449,721 or \$52.62 to \$55.33 per square feet of living area. Based on the evidence provided, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to the appellants' comparables #2 through #4, as they were dissimilar in age and located outside of the subject's neighborhood as defined by the assessor. The Board gave less weight to the board of review's comparable #3, due to its smaller size.

¹ The appellants' grid analysis was void of some pertinent descriptive data, which was provided by the board of review.

² The assessor's grid analysis erroneously states the subject's total assessment at \$210,127 with an improvement assessment of \$155,714 or \$53.75 per square foot of living area. The board of review's notice of decision dated February 17, 2017 states the subject's correct 2016 total assessment is \$202,181 with an improvement assessment of \$149,826 or \$51.72 per square foot of living area.

The Board finds the best evidence of assessment equity to be appellants' comparable #1 and board of review's comparables #1 and #2. These comparables had improvement assessments that ranged from \$45.88 to \$55.33 per square foot of living area. The subject's improvement assessment of \$51.72 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 appears to exist on the basis of the evidence presented.

Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's assessment is 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(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: January 15, 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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