



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

APPELLANT: Robert Aronson
DOCKET NO.: 16-02714.001-R-1
PARCEL NO.: 16-36-122-027

The parties of record before the Property Tax Appeal Board are Robert Aronson, the appellant, 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: \$51,614
IMPR.: \$63,240
TOTAL: \$114,854

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 is improved with a 1.5-story dwelling of brick exterior construction with 1,265 square feet of living area situated on a 5,200 square foot site. The dwelling was constructed in 1947. The features of the dwelling include a basement, a fireplace, and an attached garage with 231 square feet of building area. The property is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The appellant did not contest the land assessment. In support of this argument, the appellant submitted information on four assessment comparables located from .25 of a mile to 1.1 miles from the subject. The comparables are improved with 1.5-story single family dwellings of frame exterior construction ranging in size from 1,160 to 1,371 square feet of living area. The dwellings were constructed between 1924 and 1949. Three comparables have a full or partial basement, two comparables have central air conditioning, two comparables have a fireplace and three comparables have garages ranging in size from 324 to 504 square feet of building area. The comparables have

improvement assessments ranging from \$47,241 to \$55,619 or from \$38.58 to \$40.76 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment of the subject be reduced to \$50,802 or \$40.16 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 \$114,854. The subject property has an improvement assessment of \$63,240 or \$49.99 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located from .008 to .401 of a mile from the subject. The comparables are improved with 1.5-story single-family dwellings of brick, frame, or masonry exterior construction that were constructed between 1941 and 1951. The dwellings range in size from 1,226 to 1,382 square feet of living area. Each comparable features a full or partial basement, two comparables have central air conditioning, five comparables have one or two fireplaces and each comparable has a garage ranging in size from 264 to 484 square feet of building area. The comparables have improvement assessments ranging from \$65,586 to \$89,820 or from \$51.90 to \$66.04 per square foot of living area. Based on this evidence, the board of review requested that the subject's improvement assessment be affirmed.

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 parties submitted a total of ten suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #2 and #4 due to these properties lacking a garage or having central air conditioning, unlike the subject. The Board gave less weight to appellant's comparable #3 due to the dwelling lacking a basement, unlike the subject. The Board gave less weight to board of review comparables #1 and #4 due to the dwellings having central air conditioning, unlike the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 along with board of review comparables #2, #3, #5 and #6. These comparables are more similar when compared to the subject property in location, dwelling size, design, age, and most features. These comparables have improvement assessments ranging from \$47,241 to \$71,719, or from \$40.73 to \$53.50 per square foot of living area. The subject's improvement assessment of \$63,240, or \$49.99 per square foot of living area falls within the range established by the most similar comparables in this record. Moreover, board of review comparable #2 is the most similar to the subject and its improvement assessment of \$68,621, or \$52.79 per square foot of living area is higher than the subject's assessment.

After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is justified. 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 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 taxation 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.

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

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Robert Aronson, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

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