



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

APPELLANT: Joseph Friedman
DOCKET NO.: 16-02828.001-R-1
PARCEL NO.: 15-24-202-006

The parties of record before the Property Tax Appeal Board are Joseph Friedman, 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: \$70,191
IMPR.: \$121,710
TOTAL: \$191,901

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 brick exterior construction with 2,642 square feet of living area. The dwelling was constructed in 1976. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 550 square foot garage. The property has a 20,038 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The land assessment was not contested. In support of this argument the appellant submitted information on three equity comparables located from .24 to .56 of a mile from the subject. The comparables consist of two-story brick or frame dwellings that contain from 2,632 to 2,638 square feet of living area. The dwellings were constructed in either 1969 or 1971. Each comparable had a basement, central air conditioning, a fireplace and a garage ranging in size from 462 to 621 square feet of building

area.¹ The comparables have improvement assessments that range from \$112,141 to \$114,659 or from \$42.51 to \$43.51 square feet of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$113,632 or \$43.01 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 \$191,901. The subject property has an improvement assessment of \$121,710 or \$46.07 per square foot of living area.

The board of review argued that the appellant's comparable #1 was older in age with a frame exterior construction, comparable #2 had a smaller basement and comparable #3 had an unfinished basement area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located from .203 to .554 of a mile from the subject. These comparables consist of two-story brick or frame dwellings that contain from 2,638 to 2,709 square feet of living area. The dwellings were built between 1965 and 1975. Each comparable had a basement, five of which have finished area, each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 484 to 621 square feet of building area. The comparables had improvement assessments ranging from \$119,354 to \$133,240 or from \$45.16 to \$49.18 per square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 no reduction in the subject's assessment is not warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gave less weight to appellant's comparables #1 and #2, due to their older ages. The Board gave less weight to the board of review's comparables #3, #4 and #6, due to their older dates of construction.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 board of review's comparables #1, #2 and #5. These comparables are most similar in location, dwelling size, design, age and features when compared to the subject. These comparables had improvement assessments that ranged from \$113,210 to \$127,617 or from \$43.01 to \$47.13 per

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

square foot of living area. The subject's improvement assessment of \$121,710 or \$46.07 per square foot of living area falls within the range established by the most similar 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 appellant 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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