



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

APPELLANT: Donald O'Malley
DOCKET NO.: 16-02829.001-R-2
PARCEL NO.: 12-19-118-005

The parties of record before the Property Tax Appeal Board are Donald O'Malley, 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: \$188,713
IMPR.: \$288,296
TOTAL: \$477,009

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 1.5-story dwelling of brick exterior construction situated on a concrete slab foundation with 5,157 square feet of living area. The dwelling was constructed in 1926. Features of the home include central air conditioning, two fireplaces and an 858 square foot garage. The property has a 113,256 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity argument the appellant submitted information on three equity comparables located from .72 to 1.82 miles from the subject. The comparables consist of a 1.25-story, a 1.5-story and a 2-story brick or frame dwellings that range in size from 4,243 to 4,938 square feet of living area. The dwellings were constructed between 1920 and 1940. Each comparable had central air conditioning and garages that range in size

from 912 to 1,248 square feet of building area. The comparables had improvement assessments ranging from \$108,388 to \$206,270 or from \$25.55 to \$42.46 square feet of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$94,893 or \$18.40 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 \$477,009. The subject property has an improvement assessment of \$288,296 or \$55.90 per square foot of living area.

The board of review argued that the appellant's grid analysis was void of some pertinent descriptive data. The board of review submitted a corrected grid analysis of the appellant's comparables. According to the board of review, one comparable has partial basement; two comparables had one fireplace; one comparable had three fireplaces; all of the comparables are located on non-golf course sites, while two comparables are located in excess of 1.5 miles from the subject.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located between .059 to .304 of a mile from the subject in Knollwood CC, as defined by the assessor, all of which back directly to the Knollwood Golf Course. These comparables were improved with 2-story or 2.5-story brick or frame dwellings that range in size from 3,914 to 7,209 square feet of living area. The dwellings were built in 1929 or 1930. One comparable has a partial basement with finished area; all of the comparables had air conditioning; each comparable had one to six fireplaces; and each had a garage that ranged in size from 399 to 1,376 square feet of building area. The comparables had improvement assessments ranging from \$286,380 to \$524,865 or \$61.71 to \$85.47 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 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 warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3 due to their locations being 1.588 and 1.816 miles away from the subject. The board gave less weight to the board of review's comparables #1 and #2 due to their smaller or larger dwelling sizes.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review's comparables #3 and #4. 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 \$108,388 to \$359,036 or from \$25.55 to \$66.69 per square foot of living area. The subject has an improvement assessment of \$288,296 or \$55.90 per square foot of living area, which falls within the range established by the most similar comparables in this record. Therefore, no adjustment in the subject's improvement 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.

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 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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