



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

APPELLANT: Danny Thomas
DOCKET NO.: 16-02846.001-R-1
PARCEL NO.: 06-36-105-085

The parties of record before the Property Tax Appeal Board are Danny Thomas, 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: \$7,297
IMPR.: \$49,040
TOTAL: \$56,337

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 1,524 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 420 square foot garage. The property has a 4,418 square foot site and is located in Grayslake, 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 on the same street as the subject and within .08 of a mile of the subject. The comparables are improved with two-story dwellings of vinyl siding exterior construction with each having 1,524 square feet of living area. The dwellings were constructed from 1996 to 1999. Each comparable has a finished basement, central air conditioning and a garage with 420 square feet of building area. Two comparables each have one or two fireplaces. The comparables each have an improvement

assessment of \$49,040 or \$32.18 per square foot of living area. In addition, the appellant submitted a comparative property tax analysis of the subject and the comparables arguing that the subject property taxes are higher than the comparables which are in better condition than the subject. Furthermore, the appellant noted that a medical office building is located directly to behind the subject property further reducing the subject's fair market value. 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 \$56,337. The subject property has an improvement assessment of \$49,040 or \$32.18 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted 12 equity comparables located within .13 of a mile of the subject property. The comparables are described as two-story dwellings of vinyl siding exterior construction containing 1,524 square feet of living area each. The dwellings were constructed in 1994. The comparables have basements, with three having finished area. Each comparable has central air conditioning, seven comparables each have a fireplace and each comparable has a garage with either 420 or 441 square feet of building area. Each property has an improvement assessment of \$49,040 or \$32.18 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.

First, the Board gives little weight to the appellant's tax bill analysis. There are many different factors involved in calculating tax bills, such as various exemptions and variety of taxing bodies that have jurisdiction to levy taxes within Lake County's assessment jurisdiction. The Board finds it plays no part of the calculation of tax bills of the subject property or the suggested comparables used by the appellant in this appeal. Section 1910.10(f) of the Official Rules of the Property Tax Appeal Board states:

The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of the tax bill, or the exemption of real property from taxation. (86 Ill. Admin. Code 1910.10(f)).

Furthermore, the appellant did not provide any documentation to support the subject's inferior condition and location when compared to the comparables.

The Board finds the parties submitted 15 equity comparables that are nearly identical to the subject in location, dwelling size, design, age and features. These comparables each have an improvement assessment \$49,040 or \$32.18 per square foot of living area which is the same as the subject's improvement assessment. 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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