



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

APPELLANT: Daniel Creaney
DOCKET NO.: 16-03359.001-R-1
PARCEL NO.: 16-33-102-039

The parties of record before the Property Tax Appeal Board are Daniel Creaney, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$34,904
IMPR.: \$36,272
TOTAL: \$71,176

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-story dwelling of wood siding exterior construction with 1,014 square feet of living area. The dwelling was built in 1954. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 728 square foot garage. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning both the subject's land and the improvement assessments.¹ In support of this argument, the appellant submitted information on six equity comparables located in the same neighborhood code as the subject. The comparables are described as two, part 1.5-story and part 1-story and four, 2-story dwellings of wood siding or brick exterior construction ranging in size from 1,152 to 1,932

¹ The appellant's counsel incorrectly marked "comparable sales" as basis of the appeal when the evidence submitted supports the assessment inequity argument.

square feet of living area. The dwellings were constructed from 1947 to 1953. The comparables have basements, with four having finished area; four comparables have central air conditioning; and each comparable has a garage ranging in size from 204 to 356 square feet of building area. The comparables each have a land assessment of \$35,994 and improvement assessments ranging from \$57,424 to \$83,325 or from \$41.86 to \$49.12 per square foot of living area. The appellant also submitted a map that depicts the subject property backing up to a gas station and argues a negative influence factor should be applied. 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 \$71,176. The subject property has a land assessment of \$34,904 or an improvement assessment of \$36,272 or \$35.77 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted four equity comparables located in the same neighborhood code as the subject. The comparables consist of 1-story dwellings of brick or wood siding exterior construction ranging in size from 1,011 to 1,100 square feet of living area. The dwellings were constructed from 1948 to 1959. The comparables have basements, with two having finished area. Features of each comparable include central air conditioning and a garage ranging in size from 252 to 420 square feet of building area. The comparables have land assessments ranging from \$34,904 to \$37,811 and improvement assessments ranging from \$35,113 to \$43,417 or from \$34.73 to \$39.47 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 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.

As initial matter, the Board finds the appellant failed to provide any corroborating evidence to support the argument that a negative influence factor should be applied to the subject's assessment based on the subject property being located adjacent to a gas station.

The parties submitted ten equity comparables to support their respective positions before the Property Tax Appeal Board.

As to the subject's improvement assessment, the Board gave less weight to the appellant's comparables due to their dissimilar design when compared to the subject. The Board finds the board of review comparables are more similar to the subject in design, dwelling size and most features. These comparables had improvement assessments ranging from \$35,113 to \$43,417 or

from \$34.73 to \$39.47 per square foot of living area. The subject has an improvement assessment of \$36,272 or \$35.77 per square foot of living area, which falls within the range established by the best comparables contained in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

As to the subject's land assessment, the Board finds the parties submitted ten equity comparables with land assessments ranging from \$34,904 to \$43,417. The subject's land assessment of \$34,904 falls at the low end of the range and is well supported by the best comparables in the 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: September 17, 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

Daniel Creaney, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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