



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

APPELLANT: William Zucker  
DOCKET NO.: 16-04382.001-R-1  
PARCEL NO.: 16-34-206-005

The parties of record before the Property Tax Appeal Board are William Zucker, 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:** \$55,610  
**IMPR.:** \$116,103  
**TOTAL:** \$171,713

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 2-story dwelling of brick exterior construction with 2,778 square feet of living area. The dwelling was constructed in 1969. Features of the home include a partial basement with finished area, central air conditioning and a 528 square foot garage. The property has an 11,895 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity of both the land and the improvement assessments as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within .62 of a mile of the subject. The comparables are described as one, 1.75-story and two, 2-story dwellings of brick exterior construction ranging in size from 2,862 to 3,033 square feet of living area and were built from 1958 to 1970. Comparable #2 has an effective age of 1996. Two comparables have partial or full unfinished basements; one comparable has no basement; two comparables have central air conditioning; two comparables

have one fireplace each; and each comparable has a garage ranging in size from 286 to 506 square feet of building area. The comparables have sites ranging in size from 8,364 to 9,754 square feet of land area and land assessments ranging from \$45,596 to \$49,538 or from \$5.08 to \$5.45 per square foot of land area. The improvement assessments range from \$110,219 to \$110,933 or from \$36.34 to \$38.73 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement and land assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$171,713. The subject property has a land assessment of \$55,610 or \$4.68 per square foot of land area and an improvement assessment of \$116,103 or \$41.79 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on seven<sup>1</sup> equity comparables located within .845 of a mile of the subject property. The comparables are described as 2-story dwellings of brick exterior construction ranging in size from 2,569 to 2,932 square feet of living area. The dwellings were constructed from 1963 to 1976. The comparables have partial or full basements, with six having finished area. Additional features of each comparable include central air conditioning and a garage ranging in size from 437 to 550 square feet of building area. Five comparables each have one fireplace. The properties have sites ranging in size from 8,193 to 15,148 square feet of land area and have land assessments ranging from \$45,112 to \$64,836 or from \$4.28 to \$5.51 per square foot of land area. The improvement assessments range from \$107,586 to \$122,306 or from \$39.71 to \$45.76 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 as to either the land or the improvement assessment is warranted.

As to the improvement assessment inequity argument, the Board finds the parties submitted ten equity comparables for consideration. The Board gave less weight to the appellant's comparable #2 for its lack of a basement when compared to the subject's finished basement. The Board finds the best evidence of improvement assessment equity to be the remaining comparables in the record. These comparables are similar to the subject in location, dwelling size, design, age and features with improvement assessments ranging from \$107,586 to \$122,306 or from \$36.34 to \$45.76 per square foot of living area. The subject has an improvement assessment of \$116,103 or \$41.79 per square foot of living area, which falls within the range established by the most

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<sup>1</sup> Board of review comparables #2 and #5 appear to be the same property.

similar comparables in this record. After considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is justified.

As to the land inequity argument, the Board finds all ten land comparables in the record are similar to the subject in location and bracket the subject's land size. The comparables have land assessments ranging from \$45,112 to \$64,836 or from \$4.28 to \$5.51 per square foot of land area. The subject has a land assessment of \$55,610 or \$4.68 per square foot of land area, which falls within the range established by the comparables in the record and no reduction in the subject's land 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.

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Chairman



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Member

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Member



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Member

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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 21, 2020



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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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COUNTY

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