



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

APPELLANT: John and Christine Edwards
DOCKET NO.: 16-04478.001-R-1
PARCEL NO.: 16-05-206-003

The parties of record before the Property Tax Appeal Board are John and Christine Edwards, the appellants, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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: \$199,674
IMPR.: \$715,358
TOTAL: \$915,032

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 8,756 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full unfinished basement, central air conditioning, three fireplaces and an 884 square foot attached garage. The property has a 67,518 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellants submitted information on three equity comparables located from .10 of mile to 1.88 miles from the subject property. The comparables were improved with a 1.75 and two 2-story dwellings of brick exterior construction ranging in size from 7,634 to 8,053 square feet of living area. The dwellings were constructed from 1988 to 2002. Each comparable has an unfinished basement, central air

conditioning and two to six fireplaces. The comparables each have an attached garage ranging in size from 816 to 1,440 square feet of building area. One comparable has an in-ground swimming pool. The comparables have improvement assessments that range from \$528,215 to \$618,540 or from \$66.97 to \$79.15 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's building assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$915,032. The subject property has an improvement assessment of \$715,358 or \$81.70 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within .687 of a mile from the subject. The comparables were improved with a 1.75-story and two 2-story dwellings of frame or brick exterior construction ranging in size from 7,849 to 7,917 square feet of living area. The dwellings were built from 1993 to 2006. Each comparable has a full basement, two of which have finished area. The comparables each have central air conditioning, three to five fireplaces and an attached garage ranging in size from 741 or 1,146 square feet of building area, with one comparable also having a 160 square foot detached garage. One comparable has an in-ground swimming pool. The comparables have improvement assessments that range from \$639,309 to \$684,933 or from \$81.45 to \$86.51 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 appellants contend 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted seven suggested equity comparables for the Board's consideration. The Board gave less weight to the appellants' comparable #1 due to its distant proximity to the subject. The Board also gave less weight to appellants' comparable # 3 and board of review comparable #2 due to their older ages when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparable #2 and board of review comparables #1 and #3. These three comparables are similar in location, dwelling size, design, age and features when compared to the subject. These comparables had improvement assessments that range from \$79.15 to \$86.51 per square foot of living area. The subject property has an improvement assessment of \$81.70 per square foot of living area, which falls within the range established by the most similar comparables 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.

Based on this record the Board finds the appellants 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.

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: March 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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