



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

APPELLANT: Garry Zage  
DOCKET NO.: 16-04646.001-R-1  
PARCEL NO.: 12-31-107-014

The parties of record before the Property Tax Appeal Board are Garry Zage, the appellant, 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:** \$163,631  
**IMPR.:** \$297,990  
**TOTAL:** \$461,621

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 4,873 square feet of living area. The dwelling was constructed in 2000. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 1,173 square foot garage. The property has a 79,687 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 assessment comparables located in the same neighborhood assigned by the township assessor as the subject property. The comparables were improved with 2-story dwellings of brick exterior construction ranging in size from 4,458 to 5,297 square feet of living area. The dwellings were constructed in 1987 or 1997. Each comparable has a basement, two of

which have finished area. The comparables have central air conditioning and one to four fireplaces. The comparables each have a garage ranging in size from 841 to 888 square feet of building area. The comparables have improvement assessments ranging from \$258,025 to \$297,744 or from \$56.21 to \$58.03 per square foot of living area. Based on this evidence, the appellant 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 \$461,621. The subject property has an improvement assessment of \$297,990 or \$61.15 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located in the same neighborhood assigned by the township assessor as the subject property. The comparables were improved with 1.75-story or 2-story dwellings of brick, frame or stucco exterior construction ranging in size from 4,790 to 5,444 square feet of living area. The dwellings were built from 1987 to 2002. Each comparable has a finished basement, central air conditioning and two to five fireplaces. The comparables each have a garage ranging in size from 690 to 1,038 square feet of building area. One comparable has a 1,710 square foot in-ground swimming pool. The comparables have improvement assessments ranging from \$304,774 to \$382,750 or from \$62.83 to \$70.31 per square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that all of the board of review comparables have finished basements and many of the comparables have more bathrooms and fireplaces when compared to the subject.

### **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.

The parties submitted eight suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #3, along with board of review comparable #1 due to their older ages when compared to the subject. The Board also gave less weight to board of review comparables #2 and #3 due to their superior in-ground swimming pool feature or superior dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2, along with board of review comparables #4 and #5. These three comparables are similar in location, dwelling size, design, age and some features when compared to the subject. These comparables have improvement assessments ranging from \$258,025 to \$309,621 or from \$57.88 to \$64.64 per square foot of living area. The subject property has an improvement assessment of

\$297,990 or \$61.15 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 evidence demonstrates the subject's improvement assessment is justified. 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.

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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