



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

APPELLANT: Jim Neill
DOCKET NO.: 16-04851.001-R-1
PARCEL NO.: 15-25-103-006

The parties of record before the Property Tax Appeal Board are Jim Neill, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$79,271
IMPR.: \$120,333
TOTAL: \$199,604

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 with a wood siding exterior containing 2,604 square feet of living area. The dwelling was built in 1987. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 729 square feet of building area. The property has a 42,689 square foot site and is located in Riverwoods, Vernon Township, Lake County.

The appellant contends inequity in the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on eleven equity comparables improved with two-story dwellings that range in size from 2,436 to 2,858 square feet of living area. The dwellings were built from 1977 to 1987. Each comparable is described as having a basement. No other descriptive information was provided about the improvements. These properties have improvement assessments ranging from \$86,762 to \$111,828 or from \$34.25 to

\$39.80 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$89,178 or \$34.25 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$199,604. The subject property has an improvement assessment of \$120,333 or \$46.21 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on six equity comparables improved with two-story dwellings constructed from 1963 to 2001. The comparables have wood siding or brick exteriors and range in size from 2,457 to 2,740 square feet of living area. Each comparable has a basement with three having finished area, central air conditioning, one or three fireplaces, and an attached garage ranging in size from 483 to 896 square feet of building area. Board of review comparable #2 has two additional detached garages with 624 and 498 square feet of building area, respectively, as well as a swimming pool. Comparable #4 also has a swimming pool. These properties have improvement assessments ranging from \$116,082 to \$150,226 or from \$44.93 to \$55.39 per square foot of living area. The board of review requested the assessment be sustained.

The appellant's counsel submitted rebuttal comments critiquing the comparables provided by the board of review.

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 a reduction in the subject's assessment is not warranted.

The Board gives less weight to the appellant's equity analysis as the evidence provided did not include information about features or amenities the dwellings have other than size and basement area, which would assist the Property Tax Appeal Board in conducting a meaningful analysis to determine their comparability or similarity to the property under appeal. Conversely, the board of review analysis included salient facts about the comparables including a copy of the property record card for comparables #1 through #4.

Of the seventeen comparables submitted by the parties, the Property Tax Appeal Board gives less weight to appellant's comparables #2 through #8 due to differences from the subject in age. The Board gives less weight to board of review comparables #1, #2, #5 and #6 due to differences from the subject in age. The six remaining comparables were constructed in 1985, 1987 or 1988 and range in size from 2,457 to 2,858 square feet of living area. These properties have improvement assessments ranging from \$90,820 to \$132,146 or from \$34.25 to \$53.03 per square foot of living area. The Board gives more weight to board of review comparables #3 and #4, which have improvement assessments of \$48.90 and \$53.03 per square foot of living area, respectively, due to more complete descriptions of the dwellings relative to the appellant's

comparables. The subject's improvement assessment of \$120,333 or \$46.21 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 exists on the basis of the evidence.

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 a reduction in the subject's assessment is not 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: December 23, 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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