



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

APPELLANT: Hobert & Allyn Stanley
DOCKET NO.: 16-04942.001-R-1
PARCEL NO.: 10-25-112-059

The parties of record before the Property Tax Appeal Board are Hobert and Allyn Stanley, the appellants, 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: \$18,728
IMPR.: \$80,823
TOTAL: \$99,551

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 is improved with a two-story dwelling with vinyl siding containing 2,528 square feet of living area. The dwelling was built in 1991. Features of the home include a basement with 1,094 square feet that is partially finished with 766 square feet of living area, central air conditioning, one fireplace and an attached garage with 420 square feet of building area. The property has an 8,804 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellants contend inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on forty-eight equity comparables improved with two-story dwellings that range in size from 2,412 to 2,760 square feet of living area. The homes were built from 1988 to 1992. Each comparable is described as having a basement. These properties have improvement assessments ranging from \$72,305 to

\$80,278 or from \$28.52 to \$29.95 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$72,100 or \$28.52 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 \$99,551. The subject property has an improvement assessment of \$80,823 or \$31.97 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on eight equity comparables improved with two-story dwellings ranging in size from 2,414 to 2,680 square feet of living area. The dwellings were constructed from 1991 to 1994 and have vinyl siding. Each comparable has a basement ranging in size from 1,056 to 1,540 square feet with five having finished area ranging from 870 to 1,200 square feet, central air conditioning and an attached garage with either 400 or 420 square feet of building area. Seven of the comparables each have one fireplace. These properties have improvement assessments ranging from \$76,478 to \$86,725 or from \$31.20 to \$33.57 per square foot of living area. The board of review requested the assessment be sustained.

The appellants' counsel submitted rebuttal comments contending board of review comparables #3, #5 and #7 were not comparable to the subject due to their locations being in excess of one mile from the subject property.

Conclusion of Law

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

The Board gives less weight to the appellants' evidence as they did not include information about the dwellings' features or amenities 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. In order for the Board to properly evaluate the comparables, it is necessary to have the salient characteristics associated with the dwellings so as to be able to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. Conversely, the board of review analysis included salient facts about the comparables including a copy of the property record card for each comparable, which adds credibility to its evidence.

The Board finds the best evidence of assessment equity to be the comparables provided by the board of review. These comparables have improvement assessments that ranged from \$76,478 to \$86,725 or from \$31.20 to \$33.57 per square foot of living area. The subject's improvement assessment of \$80,823 or \$31.97 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 appellants 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: January 21, 2020



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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