



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

APPELLANT: Laura F. Miller
DOCKET NO.: 16-04973.001-R-1
PARCEL NO.: 16-20-300-018

The parties of record before the Property Tax Appeal Board are Laura F. Miller, 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: \$234,720
IMPR.: \$501,324
TOTAL: \$736,044

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 of brick construction with 8,936 square feet of living area. The dwelling was constructed in 2004. Features of the property include a basement with 3,000 square feet of finished area, central air conditioning, five fireplaces, an attached garage with 1,112 square feet of building area and an in-ground swimming pool. The property has a 210,395 square foot site and is located in Bannockburn, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables improved with two-story dwellings that range in size from 6,927 to 9,924 square feet of living area. The dwellings were built in 1996 and 1998. Each comparable is described as having a basement. The comparables have improvement assessments that range from \$324,237 to \$478,028 or from \$45.77 to \$50.33 per square foot of living area. The appellant requested the

subject's improvement assessment be reduced to \$409,019 or \$45.77 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 \$736,044. The subject property has an improvement assessment of \$501,324 or \$56.10 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings of brick exterior construction that range in size from 7,918 to 8,934 square feet of living area. The dwellings were built from 2003 to 2010. Each home has a basement with two having finished area, central air conditioning, two to four fireplaces, and a garage ranging in size from 906 to 1,649 square feet of building area. Two comparables have swimming pools. These properties have improvement assessments ranging from \$441,300 to \$497,503 or from \$53.49 to \$57.28 per square foot of living area. The board of review requested the assessment be sustained.

The appellant's counsel submitted rebuttal comments asserting that the board of review did not dispute or comment on the appellant's equity comparables and that 9 of the 10 comparables support a reduction in the assessment.

Conclusion of Law

The taxpayer 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 this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives less weight to the appellant's evidence as she 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. 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 submitted by the board of review. The comparables have varying degrees of similarity to the subject property with two requiring upward adjustments for unfinished basements in contrast to the subject's finished basement, each would require an upward adjustment for having fewer fireplaces than the subject property, and two would require adjustments due to the lack of a swimming pool juxtaposed to the subject's in-ground pool. The board of review comparables have improvement assessments that range from \$53.49 to \$57.28 per square foot of living area. The subject's

improvement assessment of \$56.10 per square foot of living area falls within the range established by the best comparables in this record on a square foot basis.

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: February 18, 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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