



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

APPELLANT: Scott Giles  
DOCKET NO.: 17-00609.001-R-1  
PARCEL NO.: 07-26-215-005

The parties of record before the Property Tax Appeal Board are Scott Giles, the appellant, by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC 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:** \$16,111  
**IMPR.:** \$109,409  
**TOTAL:** \$125,520

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 2017 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 wood-siding exterior containing 2,963 square feet of living area. The dwelling was constructed in 1998. Features of the home include a basement with finished area, central air conditioning, a fireplace and an attached 462-square foot garage. The property is located in Gurnee, Warren Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within .79 of a mile of the subject, and in the same assessment neighborhood code as the subject property. The properties are improved with two-story single-family dwellings of wood-siding exterior ranging in size from 2,709 to 2,924 square feet of living area. The dwellings were constructed from 1992 to 1994. The comparables each feature a basement with finished area, central air conditioning, one or two fireplaces and an attached

garage ranging in size from 484 to 594 square feet of building area. The dwellings have improvement assessments ranging from \$89,670 to \$99,086 or from \$32.67 to \$34.20 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$98,727 or \$33.32 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 \$125,520. The subject property has an improvement assessment of \$109,409 or \$36.93 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 located within .772 of a mile of the subject and within the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of wood-siding exterior ranging in size from 2,619 to 2,972 square feet of living area. The dwellings were constructed from 1990 to 2000. The homes each feature a basement with six having finished area. Each home also has central air-conditioning, one or three fireplaces and a garage ranging in size from 462 to 704 square feet of building area. The properties have improvement assessments ranging from \$93,829 to \$110,296 or from \$34.36 to \$37.33 per square foot of living area. The board of review also submitted property record cards for the subject as well as its own comparables. Based on this evidence, the board of review requested confirmation of the subject's 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 meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eleven equity comparables with varying degrees of similarity to the subject property in location, design, age, dwelling size, and most features. These comparables had improvement assessments that ranged from \$89,670 to \$110,296 or from \$32.67 to \$37.33 per square foot of living area. The subject's improvement assessment of \$109,409 or \$36.93 per square foot of living area falls within the range established by the comparables in this record. After considering necessary adjustments to the comparables for differences in dwelling sizes and some features when compared to the subject, the Board finds that the appellant did not demonstrate by clear and convincing evidence that the subject is inequitably assessed. Therefore, the Board finds that the subject's improvement assessment is supported and no reduction in the subject's improvement assessment is warranted.

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 appears to exist on the basis of the evidence.

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: April 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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