



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

APPELLANT: John & Lucja Kowalski
DOCKET NO.: 17-02418.001-R-1
PARCEL NO.: 16-31-208-008

The parties of record before the Property Tax Appeal Board are John & Lucja Kowalski, the appellants, 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: \$ 55,621
IMPR.: \$105,493
TOTAL: \$161,114

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 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 construction with 2,215 square feet of living area. The dwelling was constructed in 1965. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached 440 square foot garage. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal challenging the improvement assessment; no dispute was raised concerning the land assessment. In support of this inequity argument, the appellants submitted information on three comparables located within the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story dwellings of brick or wood siding exterior construction that were built between 1965 and 1977. The comparables range in size from 2,432 to 2,576 square feet of living

area. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 440 to 598 square feet of building area. The comparables have improvement assessments ranging from \$93,070 to \$110,592 or from \$38.07 to \$42.93 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$40.98 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 \$161,114. The subject property has an improvement assessment of \$105,493 or \$47.63 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, on two separate grid analyses where each set of comparables were numbered 1-4; for ease of analysis, the second set of comparables have been renumbered #5 through #8 by the Board. The comparables are located in close proximity to the subject and within the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story dwellings of brick or wood siding exterior construction that were built between 1964 and 1973. The comparables range in size from 2,089 to 2,490 square feet of living area. Each comparable has a basement, two of which have finished areas. The dwellings also feature central air conditioning, a fireplace and a garage ranging in size from 420 to 504 square feet of building area. The comparables have improvement assessments ranging from \$100,870 to \$115,701 or from \$45.03 to \$49.46 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend 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 appellants 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 comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable #1 and board of review comparables #7 and #8 as these dwellings were built either in 1973 or 1977 as compared to the subject dwelling that was constructed in 1965. The Board has also given reduced weight to board of review comparables #1 and #5 as each of these homes have finished basement areas as compared to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be appellants' comparables #2 and #3 along with board of review comparables #2, #3, #4 and #6. Each of these comparables were similar to the subject in location, age, design, size and/or features. These comparables had improvement assessments that ranged from \$100,870 to \$110,592 or from \$41.95 to \$49.46 per square foot of living area. The subject's improvement assessment of \$105,493 or \$47.63 per square foot of living area falls within the range established by the best comparables in this

record. 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.

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 taxation 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. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

John & Lucja Kowalski, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085