



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

APPELLANT: Jennifer & Andrew Eres
DOCKET NO.: 17-02427.001-R-1
PARCEL NO.: 11-28-303-034

The parties of record before the Property Tax Appeal Board are Jennifer & Andrew Eres, 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: \$ 77,808
IMPR.: \$215,270
TOTAL: \$293,078

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 brick exterior with 4,087 square feet of living area. The dwelling was constructed in 2012. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached 764 square foot garage. The property has a 12,354 square foot site and is located in Vernon Hills, Libertyville 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 and within the same neighborhood name of Custom Gregg's Landing. The comparables consist of a 2.25-story and two, two-story dwellings of brick exterior construction that were built between 2005 and 2014.

The comparables range in size from 3,945 to 4,478 square feet of living area. Each comparable has an unfinished basement, central air conditioning, one or three fireplaces and a garage ranging in size from 619 to 881 square feet of building area. The comparables have improvement assessments ranging from \$200,123 to \$209,688 or from \$46.12 to \$50.73 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$48.93 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 \$293,078. The subject property has an improvement assessment of \$215,270 or \$52.67 per square foot of living area.

In response to the appellants' comparable evidence, the board of review reported "all appellant comps were lowered by the board of review in 2016."

In support of its contention of the correct assessment the board of review submitted information purportedly on six equity comparables, however, the Board finds that comparable #5 is the subject property. The four remaining comparables presented by the board of review are located in the same neighborhood code assigned by the assessor as the subject property and in the neighborhood "Custom Gregg's Landing"; comparable #4 differs and is in "Tract model Gregg's Landing." The comparables consist of two-story dwellings of brick or wood siding exterior construction that were built between 1997 and 2015. The comparables range in size from 3,050 to 4,331 square feet of living area. Each comparable has a basement, central air conditioning and a garage ranging in size from 591 to 956 square feet of building area. Four of the dwellings each feature one or two fireplaces and comparable #1 has an in-ground swimming pool. The five comparables have improvement assessments ranging from \$138,512 to \$237,375 or from \$45.41 to \$60.43 per square foot of living area. Based on this evidence and argument, 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.

Given the board of review's presentation of the subject as its comparable #5, the parties actually submitted a total of eight comparables to support their respective positions before the Property Tax Appeal Board. The Board has not analyzed board of review comparable #5 and has given reduced weight to board of review comparables #1, #2 and #4. The Board finds that comparable #1 has an in-ground swimming pool which is not a feature of the subject property; comparable #2 was built in 1997 whereas the subject was built in 2012; and comparable #4 has a different neighborhood code being in "Tract model Gregg's Landing" as compared to the subject property.

The Board finds the best evidence of assessment equity to be the appellants' comparables along with board of review comparables #3 and #6. These five comparables are similar to the subject in location, age, design, exterior construction, size and/or other features. These comparables had improvement assessments that ranged from \$200,123 to \$230,068 or from \$46.12 to \$53.42 per square foot of living area. The subject's improvement assessment of \$215,270 or \$52.67 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences in age and/or basement size among other characteristics, 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

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