



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

APPELLANT: Guy Levy
DOCKET NO.: 17-02430.001-R-1
PARCEL NO.: 16-27-309-027

The parties of record before the Property Tax Appeal Board are Guy Levy, the appellant, 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: \$ 54,783
IMPR.: \$ 92,960
TOTAL: \$147,743

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 brick exterior construction that has 2,115 square feet of living area. The dwelling was built in 1961. Features include a partial basement that is partially finished, central air conditioning and a 594 square foot attached garage. The subject property is located in Moraine Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of the inequity claim, the appellant submitted a grid analysis of three assessment comparables located in close proximity to the subject. The comparables consists of two-story dwellings of brick exterior construction that were built in 1956 or 1961. One comparable has a partial unfinished basement and two comparables have a partial basement with some finished area. Other features include central air conditioning and attached or detached garages that range in size from 440 to 805 square feet of building area. One

comparable has a fireplace. The dwellings range in size from 2,135 to 2,606 square feet of living area. The comparables have improvement assessments ranging from \$72,493 to \$103,540 or from \$30.02 to \$39.73 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$143,743. The subject property has an improvement assessment of \$92,960 or \$43.95 per square foot of living area. In support of the subject's assessment, the board of review submitted eight assessment comparables located in close proximity to the subject. The comparables consist of two-story dwellings of brick or wood siding exterior construction that were built from 1956 to 1962. Five comparables have partial unfinished basements and three comparables have partial basements with finished area. Each comparable has central air conditioning; three comparables have a fireplace; and each comparable has a garage that range in size from 540 to 960 square feet of building area. The dwellings range in size from 2,100 to 2,345 square feet of living area. The comparables have improvement assessments ranging from \$90,145 to \$98,737 or from \$41.55 to \$46.37 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 taxpayer argued 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.

The record contains 11 assessment comparables for the Board's consideration. The Board gave less weight to comparables #1 and #3 submitted by the appellant. Comparable #1 is slightly older in age in comparison to the subject. Comparable #3 is larger in dwelling size and has a unfinished basement unlike the subject. The Board gave less weight to comparables #1, #3, #4, #5 and #8 submitted by the board of review due to their inferior unfinished basements when compared to the subject. In addition, comparable #8 is slightly older in age and larger in dwelling size when compared to the subject. The Board finds the remaining four comparables are most similar when compared to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments ranging from \$84,155 to \$98,737 or from \$39.42 to \$45.69 per square foot of living area. The subject property has an improvement assessment of \$92,960 or \$43.95 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's improvement assessment is warranted.

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 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 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: May 26, 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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