



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

APPELLANT: Lara Levitan
DOCKET NO.: 17-02904.001-R-1
PARCEL NO.: 16-28-115-009

The parties of record before the Property Tax Appeal Board are Lara Levitan, the appellant; 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: \$54,413
IMPR.: \$316,140
TOTAL: \$370,553

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 is improved with a two-story dwelling of brick exterior construction that was built in 2003 and contains 4,183 square feet of living area. The features of the home include a basement with 1,391 square feet of finished area, central air conditioning, a fireplace and a three-car garage. The property has a 10,125-square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement and a contention of law as the bases of the appeal. The land assessment is not contested. In support of the inequity argument, the appellant submitted a grid analysis along with property tax information sheets containing data on the subject and four equity comparables. The comparables are improved with two-story brick dwellings ranging in size from 3,595 to 4,992 square feet of living area and were built between 2002 and 2005. Each home features a finished basement, central air conditioning, a

fireplace, and either a 2-car or a 3-car garage. The properties have improvement assessments ranging from \$216,825 to \$271,673 or from \$53.40 to \$66.38 per square foot of living area.

The appellant also calculated the mean/average improvement assessment per square foot of living space of the four equity comparables and requested that the subject's improvement assessment be reflective of that average.

Based on this evidence and argument, the appellants requested the subject's improvement assessment be reduced to \$248,428 or 59.39 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's improvement assessment of \$316,140. The board of review submitted a narrative brief arguing that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2016 tax year in Docket No. 16-06807.001-R-1 in which the subject's total assessment was reduced to \$356,541 in accordance with an agreement of the parties. The board of review indicated that 2015 was the first year of the general assessment cycle that runs through tax year 2018 in West Deerfield Township where the subject property is located. It further explained that in West Deerfield Township, an equalization factor of 1.0393 was applied to all non-farm properties for the 2017 tax year. The board of review further asserted that pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the equalization factor of 1.0393 was applied to the 2016 assessment as determined by the Property Tax Appeal Board to arrive at the 2017 total assessment of \$370,553.

The board of review also submitted a grid analysis and property record cards containing information on the subject property and eight equity comparables located from .057 to .441 of a mile from the subject property and share the same neighborhood code as the subject property. The eight equity comparables were similar to the subject property in terms of location, design, dwelling size, age, and most features. The comparables were composed of two-story dwellings with wood-siding or brick exteriors ranging in size from 4,024 to 4,350 square feet of living area. The dwellings were built from 2003 to 2006. The comparables had improvement assessments ranging from \$310,691 to \$364,483 or from \$76.39 to \$88.17 per square foot of living area.

Based on this evidence and argument, the board of review requested that the subject's assessment be affirmed.

In written rebuttal, the appellant argued that the board of review did not "rebut, contradict, refute or otherwise challenge any of the comparables submitted by Appellant, all of which demonstrated, clearly and convincingly, that the Subject (*Sic*) was over-assessed by comparison." Further, citing an Illinois Supreme Court case, Oswald v. Hamer 115 N.E.3d 181, 425 Ill.Dec. 626 (2018) as authority, the appellant argued that the board of review's reliance on Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is erroneous in this case. The appellant contended that Property Tax Appeal Board is not bound to carry the prior year's assessment over to the next year because the use of the word "shall" in section 16-185 is merely "permissive" and not "mandatory" where it potentially conflicts with the Illinois Constitution requirement for equity in assessments.

Conclusion of Law

The appellant raises a contention of law as one of the bases of the appeal. The Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is not warranted.

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 on which a residence occupied by the owner is situated, **such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period** as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added]. 35 ILCS 200/16-185.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2016 tax year under Docket No. 16-06807.001-R-1 in which a decision was issued reducing the subject's improvement assessment to \$304,186 and the total assessment to \$356,541 based on an agreement of the parties. The record further disclosed the subject property was an owner-occupied dwelling on January 1, 2017 (the assessment date at issue) as the subject's address is the same as the appellant's residential address on the Residential Appeal form, as well as on the appellant's letterhead submitted in rebuttal. Therefore, the Board finds that the subject property was owner-occupied as January 1, 2017 assessment date at issue. Furthermore, the board of review did not contest that the property is owner-occupied and implicitly affirmed this to be the case in arguing in favor of the application of Section 16-185 of the Property Tax Code.

The Board further finds that the 2015 through 2018 tax years are in the same general assessment period in West Deerfield Township and that an equalization factor of 1.0393 was applied in the 2017 tax year. Furthermore, the decision of the Property Tax Appeal Board for the 2016 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board's assessment as established by decision for the 2016 tax year should be carried forward through the 2017 tax year subject only to the equalization factor applied in the 2017 tax year, which is what is reflected by the final decision issued by the Lake County Board of Review.¹

Based on the evidence in this record, the Board finds the 2017 assessment established by the board of review follows the mandate of Section 16-185 of the Property Tax Code.

Finally, the appellant's reliance on the Illinois Supreme Court case, Oswald v. Hamer 115 N.E.3d 181, 425 Ill.Dec. 626 (2018) is misplaced. In that case, the Court considered Section 15-86(c) of

¹ \$356,541 (2016 PTAB decision) x 1.0393 (2017 factor) = \$370,553.

the Property Tax Code which addressed the issue of property tax **exemptions** and the power of the General Assembly to grant them, unlike in the instant case where equity in **assessment** is at issue.

The taxpayer also contends in part assessment inequity with respect to the improvement as a 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 eight assessment equity comparables in support of their respective positions before the Property Tax Appeal Board with varying degrees of similarity to the subject. The Board finds that the most similar comparables in this record in terms of location, design, age, dwelling size and features are appellant's comparables #1, and #4, along with the eight board of review comparables. These comparables have improvement assessments ranging from \$219,281 to \$364,483 or from \$57.46 to \$88.17. The subject's improvement assessment of \$316,140 or \$75.58 is below eight of the best comparables in this record on a square foot basis. Little weight is given to appellant's comparable #2 and #3 due to differences from the subject in size. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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 exists 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

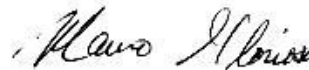
DISSENTING: _____

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:

June 16, 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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