



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

APPELLANT: Timothy & Rossana Fischer
DOCKET NO.: 17-02949.001-R-1
PARCEL NO.: 11-07-403-012

The parties of record before the Property Tax Appeal Board are Timothy & Rossana Fischer, the appellants; 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: \$53,608
IMPR.: \$126,738
TOTAL: \$180,346

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 brick single-family dwelling with 2,571 square feet of living area. The dwelling was constructed in 1987 and features a 1,110-square foot unfinished basement, central air-conditioning, a fireplace and a 483-square foot garage. The dwelling is located in Libertyville Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables. The properties are located within .15 miles of the subject and have the same neighborhood as the subject. The comparables consist of two-story wood-sided single-family dwellings that were built in 1987 or 1990. The dwellings range in size from 2,462 to 2,589 square feet of living area. Each of the dwellings has an unfinished basement, central air-conditioning, a fireplace, and a garage containing 400 or 483 square feet of building area. The comparables have improvement assessments ranging from \$89,513 to \$107,266 or from \$34.57 to \$41.72 per square foot of

living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$180,346. The subject property has an improvement assessment of \$126,738 or \$49.30 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. The comparables are located within .279 miles of the subject and have the same neighborhood code as the subject. They consist of two-story wood-sided single-family dwellings built from 1986 to 1988. The dwellings each contain 2,571 square feet of living area and have a 1,110-square foot unfinished basement, central air-conditioning, a fireplace, and a 483-square foot garage. The grid analysis notes that the subject and all eight comparables are Sandhurst model homes. The comparables have improvement assessments ranging from \$126,721 to \$133,252 or from \$49.29 to \$51.83 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 presented data on ten suggested comparables for the Board's consideration. The Board gave less weight to appellants' comparables #1, #2 and #3 which, while similar to the subject, were not as similar as the parties' remaining comparables, which are nearly identical to the subject in age, design, location, size, and features. These comparables had improvement assessments ranging from \$41.72 to \$51.83 per square foot of living area. The subject's improvement assessment of \$49.30 per square foot of living area falls within the range established by the best comparables in this record. Only two of these comparables had an improvement assessment less than the subject's improvement assessment.

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.

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

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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COUNTY

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Lake County Courthouse

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