



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

APPELLANT: Roger & Charleen Young
DOCKET NO.: 17-03335.001-R-1
PARCEL NO.: 13-11-300-431

The parties of record before the Property Tax Appeal Board are Roger & Charleen Young, the appellants, by attorney Sreeram Natarajan of Natarajan Worstell, 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: \$ 8,251
IMPR.: \$ 98,028
TOTAL: \$106,279

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 that has 1,689 square feet of living area. The dwelling was constructed in 1982. Features include a full walkout basement with 900 square feet of finished area, central air conditioning, two fireplaces and a 484 square foot detached garage. The subject property is located in Cuba Township, Lake County.

The appellants contend 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. Their proximate location in relation to the subject was not disclosed, but comparable #1 is in the same neighborhood code as the subject. The comparables consists of two-story dwellings of wood siding exterior construction that are 40 or 50 years old. The comparables have basements that contain 443 or 669 square feet of finished

area. The comparables have central air conditioning and garages that have 437 or 484 square feet of building area. The dwellings contain 1,689 or 1,879 square feet of living area. The comparables have improvement assessments of \$64,306 or \$73,800 or \$38.07 or \$39.28 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 subject's final assessment of \$106,279. The subject property has an improvement assessment of \$98,028 or \$58.04 per square foot of living area.

With respect to the appellants' evidence, township assessor the on behalf of the board of review argued comparable #1 is the same Prestwick model as the subject but has a partial standard basement with less finished area than the subject's walkout basement. The township assessor argued appellants' comparables #2 and #3 are a different model type with smaller English basements that have less finished area.

In support of the subject's assessment, the board of review submitted three assessment comparables located within .082 of a mile from the subject. The evidence was prepared by the township assessor. The comparables consists of Prestwick model dwellings which are comprised of two-story dwellings of wood siding exterior construction that were built from 1980 to 1983. The comparables have 798 square foot walkout basements that have 500 or 700 square feet of finished area. Other features include central air conditioning, one or two fireplaces and each comparable has a garage with 484 square feet of building area. Each dwelling contains 1,689 square feet of living area. The comparables have improvement assessments ranging from \$83,513 to \$95,893 or from \$49.45 to \$56.78 per square foot of living area. The assessor argued that each comparable has a smaller walkout basement with less finished area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers 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 appellants did not meet this burden of proof.

The record contains six assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants. Each comparable has a smaller basement with less finished area. More importantly, none of the comparables have a walkout basement feature, inferior when compared to the subject. Finally, comparables #2 and #3 are not located in the same assessment neighborhood code as the subject. The Board finds the comparables submitted by the board of review are more similar and nearly identical when compared to the subject in location, design, age, dwelling size and most features. Notably, each comparable has a walkout basement like the subject, but have smaller basements with less

finished area. These comparables have improvement assessments ranging from \$83,513 to \$95,893 or from \$49.45 to \$56.78 per square foot of living area. The subject property has an improvement assessment of \$98,028 or \$58.04 per square foot of living area, which falls above the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for differences when compared to the subject, such as their smaller basements with less finished area, the Board finds the subject's slightly higher improvement assessment is justified. 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: 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

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