



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

APPELLANT: Lynn & Charles Cannon  
DOCKET NO.: 17-03344.001-R-1  
PARCEL NO.: 13-25-101-009

The parties of record before the Property Tax Appeal Board are Lynn & Charles Cannon, the appellant, by attorney Steven Kandelman of Rieff Schramm Kanter & Guttman, 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:** \$ 73,346  
**IMPR.:** \$115,263  
**TOTAL:** \$188,609

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 one-story brick dwelling that has 3,045 square feet of living area. The dwelling was constructed in 1960. Features include a partial finished basement, central air conditioning, a fireplace, a 1,080 square foot attached garage and a 1,248 square foot detached garage that was built in 1982. 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 appellants submitted a grid analysis of six<sup>1</sup> assessment comparables located from 1.36 to 3.23 miles from the subject. The comparables consists of one-story dwellings of wood siding exterior construction that were built

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<sup>1</sup> In the brief accompanying the appeal, the appellants' legal counsel asserted seven assessment comparables were submitted, however, the Board finds appellants' attorney submitted six suggested assessment comparables.

from 1950 to 1970, with comparable #1 having an effective age of 1964. Two comparables have partial unfinished basements and four comparables have either a crawl space or concrete slab foundation. All the comparables have central air conditioning; five comparables have one or two fireplaces; and each comparable has at least one garage that range in size from 336 to 918 square feet of building area.<sup>2</sup> The dwellings range in size from 2,655 to 3,346 square feet of living area. The comparables have improvement assessments ranging from \$66,166 to \$98,442 or from \$24.92 to \$29.86 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 \$188,609. The subject property has an improvement assessment of \$115,263 or \$37.85 per square foot of living area. In support of the subject's assessment, the board of review submitted four assessment comparables located from .429 to 1.46 miles from the subject. The comparables consists of one-story dwellings of brick or wood siding exterior construction that were built from 1941 to 1969. One comparable has a partial finished basement and three comparables have an unfinished basement. All the comparables have central air conditioning; three comparables have one or five fireplaces; and three comparable have a garage that range in size from 828 to 1,677 square feet of building area. Comparable #3 has a tennis court and two pole building that have 1,020 and 2,652 square feet of building area, respectively. The dwellings range in size from 2,651 to 3,209 square feet of living area. The comparables have improvement assessments ranging from \$121,662 to \$152,091 or from \$40.26 to \$50.21 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 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 10 assessment comparables for the Board's consideration. The Board gave less weight to comparables #3 though #6 submitted by the appellants due to their crawl space or concrete slab foundations, inferior to the subject's basement that is partially finished. The Board gave less weight to comparable #3 submitted by the board of review due the fact it has two pole buildings and a tennis court, features not enjoyed by the subject. The Board finds the remaining five comparables are more similar when compared to the subject in location, design, age, effective age, dwelling size and most features. These comparables have improvement assessments ranging from \$77,325 to \$152,091 or from \$27.29 to \$50.21 per square foot of living area. The subject property has an improvement assessment of \$115,263 or \$37.85 per square foot of living area, which falls within the range established by the most similar

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<sup>2</sup> Comparables #3 and #4 have two garages

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 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: July 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

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Lynn & Charles Cannon, by attorney:  
Steven Kandelman  
Rieff Schramm Kanter & Guttman  
100 North LaSalle Street  
Suite 2300  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085