



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

APPELLANT: Lynn Hoppe
DOCKET NO.: 17-03559.001-R-1
PARCEL NO.: 16-28-121-001

The parties of record before the Property Tax Appeal Board are Lynn Hoppe, the appellant, by attorney Glenn S. Guttman, 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: \$74,727
IMPR.: \$106,018
TOTAL: \$180,745

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 one-story dwelling of brick exterior construction with 1,934 square feet of living area. The dwelling was constructed in 1955. Features of the home include a full basement with finished area, one full bathroom and one half bathroom, central air conditioning and a 440 square foot attached garage. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on 12 equity comparables located in the same neighborhood code assigned by the township assessor as the subject property. The comparables are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 1,700 to 2,148 square feet of living area. The homes were built from 1947 to 1958. Three comparables have a basement with finished area

while the remaining nine comparables have no basement. Each comparable has one to three full bathrooms and seven of the comparables also have one half bathroom. Each comparable has central air conditioning, nine comparables have one fireplace and each comparable has a garage ranging in size from 242 to 576 square feet of building area. One comparable has two garages. The comparables have improvement assessments ranging from \$45,497 to \$83,906 or from \$25.73 to \$41.87 per square foot of living area.

The appellant's counsel submitted a memorandum in which he requests the Board apply the average value per square foot of the appellant's comparables of \$36.74 to the subject's living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$71,055 or \$36.74 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$180,745. The subject property has an improvement assessment of \$106,018 or \$54.82 per square foot of living area. In support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards on the subject and eight equity comparables located in the same neighborhood code assigned by the township assessor as the subject property. The comparables are improved with one-story dwellings of brick exterior construction that range in size from 1,757 to 2,064 square feet of living area. The homes were built from 1952 to 1959. Each comparable has a basement, four with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 312 to 900 square feet of building area. Each comparable has one to three full bathrooms and six of the comparables also have a half bathroom. Comparable #8 has an inground swimming pool. The comparables have improvement assessments that range from \$97,045 to \$117,134 or from \$52.28 to \$57.33 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The taxpayer contends 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 and a reduction in the subject's assessment is not warranted.

The parties submitted 20 comparables for the Board's consideration. The Board gave less weight to appellant's comparables #1, #2, #3, #5 through #8, #10 and #11 due to lack of a basement compared to the subject's finished basement. The Board gave less weight to appellant comparable #12 which appears to be an outlier with respect to its lower per square foot improvement assessment compared to other more similar comparables contained in the record. The Board gave little weight to board of review comparables #1 through #4 due to their unfinished basement compared to the subject's finished basement. The Board also gave reduced weight to board of review comparable #7 which has three full bathrooms compared to the subject's one full and one half bathrooms and comparable #8 which has an inground swimming

pool and significantly larger garage size relative to the subject. The Board finds the best evidence of assessment equity to be appellant's comparables #4 and #9 along with board of review comparables #5 and #6 which are more similar to the subject in terms of location, design, age, dwelling size, basement with finished area and most features. These comparables had improvement assessments that ranged from \$71,804 to \$117,134 or from \$40.11 to \$56.75 per square foot of living area. The subject's improvement assessment of \$106,018 or \$54.82 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences with the subject, the Board finds the appellant 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.

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 taxation 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 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 appears to exist on the basis of the evidence. Therefore, after considering adjustments to the comparables for differences with the subject, the Board finds the appellant 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: August 18, 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 Hoppe, by attorney:
Glenn S. Guttman
Rieff Schramm Kanter & Guttman
100 North LaSalle Street
23rd Floor
Chicago, IL 60602

COUNTY

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