



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

APPELLANT: Dan Gibbar
DOCKET NO.: 17-03615.001-R-1
PARCEL NO.: 11-07-402-002

The parties of record before the Property Tax Appeal Board are Dan Gibbar, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, 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: \$53,608
IMPR.: \$119,581
TOTAL: \$173,189

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 two-story dwelling of wood siding exterior construction with 2,470 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 400 square foot garage. The property has a 10,454 square foot site and is located in Libertyville, Libertyville 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 three equity comparables located in the same neighborhood as the subject property. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 2,462 to 2,478 square feet of living area. The dwellings were constructed from 1987 to 1990. The comparables each feature an unfinished basement, central air conditioning, one fireplace and a

garage containing 400 square feet of building area. The comparables have improvement assessments ranging from \$87,533 to \$95,512 or from \$35.55 to \$38.67 per square foot of living area. Based on this evidence, the appellant 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 \$173,189. The subject property has an improvement assessment of \$119,581 or \$48.41 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on nine equity comparables located in the same neighborhood as the subject property. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 2,470 to 2,500 square feet of living area. The dwellings were each constructed in 1988. The comparables each feature an unfinished basement, central air conditioning, one fireplace and a garage containing 400 square feet of building area. The comparables have improvement assessments ranging from \$119,294 to \$123,895 or from \$48.30 to \$50.16 per square foot of living area. As part of its submission, the board of review provided Multiple Listing Service (MLS) sheets associated with the sale of the subject and the sale of the appellant's comparable #1. The MLS sheets disclosed the subject "has been perfectly remodeled" and that the appellant's comparable #1 was a recent rehab. The board of review also provided property record cards of the subject and its comparables. Based on this evidence, the board of review requested that the subject's assessment be sustained.

Conclusion of Law

The appellant 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 twelve suggested equity comparables for the Board's consideration. The Board finds all of these comparables are similar if not identical to the subject in location, dwelling size, design, age and features. These comparables have improvement assessments ranging from \$35.55 to \$50.16 per square foot of living area. The subject property has an improvement assessment of \$48.41 per square foot of living area, which falls within the range established by all the comparables in the record.

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 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 based on inequity 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: 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

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