



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

APPELLANT: Lawrence Bass
DOCKET NO.: 17-03801.001-R-1
PARCEL NO.: 16-18-103-012

The parties of record before the Property Tax Appeal Board are Lawrence Bass, 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: \$219,571
IMPR.: \$320,101
TOTAL: \$539,672

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 brick exterior construction with 6,588 square feet of living area. The dwelling was constructed in 2002. Features of the home include a partially finished full basement, central air conditioning, four fireplaces and a 1,128 square foot attached garage. The property has a 71,438 square foot site and is located in West Deerfield, West Deerfield Township, Lake County.

The appellant contends 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 code assigned by the township assessor as the subject. The comparables are improved with a 1.75-story and two, 2.0-story dwellings of brick or wood siding exterior construction that range in size from 6,537 to 7,542 square feet of living area. The homes were built from 1989 to 1999. Each comparable has a basement, one with

finished area, central air conditioning, two to five fireplaces and a garage ranging in size from 618 to 1,352 square feet of building area. Comparable #3 includes two attached garages that have 618 and 849 square feet of building area. The comparables have improvement assessments that range from \$300,176 to \$312,442 or from \$40.69 to \$45.92 per square foot of living area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$288,246 or \$43.75 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 \$539,672. The subject property has an improvement assessment of \$320,101 or \$48.59 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same neighborhood code assigned by the township assessor as the subject property. Board of review comparable #4 is the same property as the appellant's comparable #3. The comparables are improved with two, 1.75-story and two, 2.0-story dwellings of brick exterior construction that range in size from 6,045 to 6,537 square feet of living area. The homes were built from 1999 to 2001. Each comparable has a basement, one with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 618 to 1,256 square feet of building area. Comparable #4 includes two attached garages that have 618 and 849 square feet of building area. The comparables have improvement assessments that range from \$286,599 to \$315,243 or from \$45.92 to \$50.37 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 record contains six comparables for the Board's consideration where one comparable is common to both parties. The Board gave less weight to the appellant's comparables #1 and #2 due to their older age compared to the subject. The Board finds the best evidence of assessment equity to be appellant's comparable #3/board of review comparable #4 and board of review comparables #1, #2 and #3 which are similar to the subject in terms of location, age and dwelling size. Three of these four comparables have unfinished basements, inferior to the subject's finished basement and two of the comparables differ slightly from the subject in design. These four comparables had improvement assessments that ranged from \$286,599 to \$315,243 or from \$45.92 to \$50.37 per square foot of living area. The subject's improvement assessment of \$320,101 or \$48.59 per square foot of living area falls above the overall assessment range and within the price per square foot range established by the best comparables in this record.

After considering adjustments to the comparables for differences with the subject the Board finds the subject's improvement assessment is supported and the appellant did not demonstrate with

clear and convincing evidence that the subject's improvement was inequitably assessed. Therefore, 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 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 the 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: 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

Lawrence Bass, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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