



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

APPELLANT: Joseph Doninger
DOCKET NO.: 18-00044.001-R-1
PARCEL NO.: 06-17-408-013

The parties of record before the Property Tax Appeal Board are Joseph Doninger, the appellant; 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: \$6,178
IMPR.: \$33,040
TOTAL: \$39,218

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 2018 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 split-level-story dwelling of vinyl siding exterior construction with 996 square feet of above grade living area which included 60 square feet of overhangs on the second floor. The dwelling was constructed in 1973. Features of the home include a painted unfinished lower level and a 528 square foot detached garage. The property has a 5,265 square foot site and is located in Lake Forest, Avon Township, Lake County.

Joseph Doninger appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal.¹ Doninger testified that his property is in an area with less expensive houses and this property is valued anywhere from 28% to 36% higher than the other properties on North Park Drive.² In support of this argument the appellant submitted a letter

¹ A consolidated hearing was held under Docket Nos. 17-03073.001-R-1; 18-00044.001-R-1 and 19-07728.001-R-1. Individual decisions will be rendered for each parcel with the applicable evidence presented.

² The appellant submitted a report labeled "Table 1" submitted with evidence.

containing nine additional surrounding properties on Park Drive which included the property owners name, address, parcel number, land assessment, improvement assessment and total assessment. There was no descriptive information about the dwellings submitted for these properties. The appellant submitted a grid analysis on three equity comparables located within .93 of a mile and in the same neighborhood code as the subject property. One comparable is located on the same street as the subject. The appellant reported that the comparables are improved with either tri-level; split-level or 42 style dwelling of vinyl siding exterior construction each containing 912 square feet of above grade living area. The comparables were built in 1972. The appellant reported that two comparables lack a basement and one comparable has a basement. One comparable has central air conditioning and each comparable has a garage containing either 440 or 528 square feet of building area. The comparables have 1 bath, 1.5 baths or 2 baths. The comparables have improvement assessments ranging from \$26,575 to \$28,645 or from \$29.13 to \$37.86 per square foot of above grade living area. Based on this evidence and testimony, the appellant requested that the improvement assessment be reduced to 24,078 or \$24.17 per square foot of above grade living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,218. The subject property has an improvement assessment of \$33,040 or \$33.17 per square foot of above grade living area. Jack Perry, Mass Appraisal Specialist, represented the board of review.

Perry testified that the appellant's comparable #3 is a 1.5-story dwelling.

In support of its contention of the correct assessment the board of review submitted property record cards and a grid analysis on four equity comparables located within 0.118 of a mile from the subject. These properties are also located in the same neighborhood code as the subject and two comparables are located on the same street as the subject. The comparables have sites ranging from 5,120 to 7,724 square feet of land area. The comparables are improved with split-level style dwellings of vinyl siding exterior construction ranging in size from 925 to 1,136 square feet of above grade living area. The comparables were built from 1973 to 1980. Each comparable has a finished lower level, three comparables have central air conditioning and each comparable has a garage that ranging from 440 to 660 square feet of building area. The comparables have improvement assessments ranging from \$34,374 to \$41,038 or from \$36.13 to \$40.51 per square foot of above grade living area. The board of review requested confirmation of the subject's assessment.

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 seven equity comparables for the Board's consideration along with a report submitted by the appellant that contained nine additional parcels with no descriptive dwelling information. The Board gave little weight to the appellant's report as it contained no descriptive information about the dwellings to allow the Property Tax Appeal Board to conduct a meaningful comparative analysis of the properties to the subject property. The Board gave little weight to the appellant's comparable #3 as this property was a different design when compared to the subject property.

The Board finds the best evidence of assessment equity to be the remaining comparables. These comparables have varying degrees of similarity when compared to the subject in location, age land size, dwelling size and some features with the comparables being superior based on finished lower level and other amenities features the subject lacks. These comparables had improvement assessments that ranged from \$27,805 to \$41,038 or from \$30.49 to \$40.51 per square foot of living area. The subject's improvement assessment of \$33,040 or \$33.17 per square foot of living area falls within the range established by the best comparables in this record but on the low end of the range with the comparables being superior in some amenities. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this evidence the Board finds 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 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, no reduction in the subject's assessment is warranted.

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:

December 19, 2023



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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