



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

APPELLANT: Sally Miller
DOCKET NO.: 18-00232.001-R-1
PARCEL NO.: 12-28-203-014

The parties of record before the Property Tax Appeal Board are Sally Miller, the appellant, by attorney Mary Kate Gorman 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: \$117,079
IMPR.: \$133,844
TOTAL: \$250,923

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 1.75-story dwelling of wood siding exterior construction with 2,389 square feet of living area.¹ The dwelling was constructed in 1934. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 440 square foot garage. The property has a 10,039 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted limited information on four equity comparables located from .9 of a mile to 1.7 miles from the subject property. The comparables consist of 1.75-story dwellings of brick or wood siding exterior construction ranging in size from 2,061 to 2,540 square feet of living area. The dwellings range in age from 59 to 104 years old.

¹ Appellant's attorney provided limited information regarding the features of both the subject property and the comparables. Additional descriptive details about the subject were submitted by the board of review.

Each comparable has central air conditioning and comparable #1 has a fireplace. The comparables have improvement assessments ranging from \$95,282 to \$133,615 or from \$37.57 to \$54.36 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$89,755 or \$37.57 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 \$250,923. The subject property has an improvement assessment of \$133,844 or \$56.03 per square foot of living area.

In response to the appeal, the board of review submitted a detailed grid analysis and property record cards of the appellant's four comparables.² The board of review disclosed that comparable #1 has a concrete slab foundation and central air conditioning. The remaining three comparables each have a basement with one having finished area, each comparable has one fireplace and a garage that ranges in size from 280 to 720 square feet of building area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located from .575 to 1.204 miles from the subject property. The comparables are improved with a 1.5-story or a 2-story dwelling of wood siding exterior construction ranging in size from 2,160 to 2,320 square feet of living area. The comparables were built from 1895 to 1920. The comparables each feature a basement with finished area, central air conditioning and a garage that ranges in size from 320 to 480 square feet of building area. In addition, comparable #3 has two fireplaces. The comparables have improvement assessments ranging from \$123,006 to \$135,499 or from \$53.50 to \$58.78 per square foot of living area. 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 seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, # and #4, along with board of review comparable #3 due to their distant locations from the subject being more than 1 mile away.

The Board finds the appellant's comparable #2, along with comparables #1 and #2 submitted by the board of review are more proximate in location and have varying degrees of similarity when

² The Board finds the best evidence of the descriptive details of the appellant's comparables is found in the property record cards submitted by the board of review.

compared to the subject. Each dwelling is smaller in size with a finished basement and older in age when compared to the subject. These comparables have improvement assessments ranging from \$95,282 to \$124,110 or from \$45.22 to \$56.95 per square foot of living area. The subject property has an improvement assessment of \$133,844 or \$56.03 per square foot of living area, which falls above the overall range established by best comparables in the record but within the range on a square foot basis. However, after considering any necessary adjustments to the comparables for differences in dwelling size, age and basement finish when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified. 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 no reduction in the subject's assessment is justified.

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.

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: October 20, 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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