



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

APPELLANT: Robert & Sonia Beranich
DOCKET NO.: 18-01042.001-R-1
PARCEL NO.: 13-23-211-004

The parties of record before the Property Tax Appeal Board are Robert & Sonia Beranich, the appellants; 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: \$5,117
IMPR.: \$ 0
TOTAL: \$5,117

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 buildable 6,685 square foot site that is contiguous to three other parcels owned by the appellants. The subject property is located in Cuba Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted a grid analysis of four assessment comparables. Two comparables are located on the same street as the subject while the proximate location of two comparables was not disclosed. The comparables are vacant sites that range in size from 6,543 to 218,236 square feet of land area. Comparables #2 and #4 have land assessments of \$175 and 28,595 or \$.03 and \$.13 per square foot of land area, respectively. Comparables #1 and #3 were reported to have \$0 land assessments. Based on this evidence, the appellants requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's land assessment of \$5,117 or \$.77 per square foot of land area. In support of the subject's assessment, the board of review submitted three assessment comparables located in the same neighborhood code and within .161 of a mile from the subject property. The comparables are vacant buildable sites that range in size from 6,664 to 19,932 square feet of land area. The comparables have land assessments ranging from \$5,101 to \$15,256 or \$.77 per square foot of land area.

With respect to the evidence submitted by the appellants, the board of review argued comparables #1 and #3 are tax exempt properties that are owned by the village; comparable #2 is a non-buildable site; and comparable #4 is considerably larger in land size when compared to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers argued 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 appellants did not meet this burden of proof.

The record contains seven assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Comparables #1 and #3 are tax exempt properties that are owned by the village, unlike the subject. Comparable #2 is a non-buildable site, unlike the subject. Comparable #4 is considerably larger in land size when compared to the subject. The Board finds the comparables submitted by the board of review are more similar when compared to the subject in location, land size and are buildable sites like the subject. These comparables have land assessments ranging from \$5,101 to \$15,256 or \$.77 per square foot of land area. The subject property has a land assessment of \$5,117 or \$.77 per square foot of land area, which falls within the range established by the most similar assessment comparables contained in the record on an overall basis and identical on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's land assessment is well supported. Therefore, no reduction in the subject's land assessment is warranted.

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 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.

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: January 19, 2021



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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