



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

APPELLANT: Robert McPhilimy
DOCKET NO.: 18-01388.001-R-1
PARCEL NO.: 16-08-102-006

The parties of record before the Property Tax Appeal Board are Robert McPhilimy, the appellant, by attorney Ellen G. Berkshire, of Verros Berkshire, PC 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: \$169,234
IMPR.: \$157,043
TOTAL: \$326,277

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 two-story dwelling of wood siding exterior construction with 3,509 square feet of living area. The dwelling was constructed in 1977. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and a 1,068 square foot garage. The property has a 54,886 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends both overvaluation and lack of assessment equity as the bases of the appeal.

In support of the overvaluation argument, the appellant submitted information on four comparable sales located within .51 of a mile from the subject property. The comparables are described as two-story dwellings of brick or wood siding exterior construction that were 32 to 39

years old. The homes range in size from 2,873 to 3,567 square feet of living area and feature full or partial unfinished basements, central air conditioning, a fireplace and a garage ranging in size from 440 to 744 square feet of building area. The comparables sold between June 2016 and December 2017 for prices ranging from \$520,000 to \$760,000 or from \$171.71 to \$215.79 per square foot of living area, including land.

In support of the inequity argument, the appellant submitted information on four comparables located within .11 of a mile from the subject property. The comparables consist of two-story dwellings of brick or wood siding exterior construction that were 39 to 41 years old. The comparables range in size from 2,814 to 4,155 square feet of living area. Each comparable has a full or partial unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 576 to 744 square feet of building area. The comparables have improvement assessments ranging from \$63,160 to \$181,931 or from \$19.60 or \$43.79 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$326,277. The subject's assessment reflects a market value of \$986,327 or \$281.08 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$157,043 or \$44.75 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales along with equity data and a second grid analysis of three comparables with equity data.

In support of the market value argument, the board of review submitted information on four comparables with both sales and equity data. The properties are located within .97 of a mile from the subject property. The comparables are described as a 2.5-story and three, two-story dwellings of brick or wood siding exterior construction that were built between 1945 and 2003. The homes range in size from 3,018 to 3,723 square feet of living area and feature full basements, one of which has finished area. Each home has central air conditioning and a fireplace. Three of the comparables have garages ranging in size from 396 to 726 square feet of building area. The comparables sold between September 2016 and June 2018 for prices ranging from \$880,000 to \$1,140,000 or from \$284.40 to \$323.89 per square foot of living area, including land. The comparables have improvement assessments ranging from \$130,134 to \$243,751 or from \$39.80 to \$65.47 per square foot of living area.

In further support of the equity argument, the board of review submitted information on three additional comparables located in close proximity to the subject where board of review comparable #2 is the same property as appellant's equity comparable #4. The comparables are described as two-story dwellings of brick or wood siding exterior construction that were each built in 1977. The homes range in size from 3,676 to 4,155 square feet of living area and feature full unfinished basements, central air conditioning, one or two fireplaces and a garage ranging in size from 731 to 952 square feet of building area. The comparables have improvement

assessments ranging from \$161,106 to \$181,931 or from \$43.66 to \$43.83 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant in part contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 presented a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board on the market value argument. The Board has given reduced weight to appellant's comparable #4 due to its significantly smaller dwelling size when compared to the subject dwelling. The Board has also given reduced weight to board of review comparable #3 due its significantly older age and lack of a garage when compared to the subject property which was built in 1977 and features a 1,068 square foot garage.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #3 along with board of review comparable sales #1, #2 and #4. These six comparables are similar to the subject in location, design, age, size and several features. These most similar comparables sold between June 2016 and June 2018 for prices ranging from \$612,500 to \$1,140,000 or from \$171.71 to \$323.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$986,327 or \$281.08 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be supported when giving due consideration to differences in the size of the subject's garage and the number of fireplaces. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

The taxpayer also contends assessment inequity as a 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 presented a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board with one common property presented by both parties. The Board has given reduced weight to the appellant's comparables #1 and #2 due to the differences in dwelling size of these homes as compared to the subject dwelling of 3,509 square feet of living area. The Board has also given reduced weight to board of review comparable #3 in the sales/equity grid due to the age of the building and the lack of a garage.

The Board finds the best evidence of assessment equity to be appellant's comparables #3 and #4 along with board of review comparables #1, #2 and #4 from the sales/equity grid and the three board of review equity comparables, where there is one common property presented by both parties. These seven comparables were similar to the subject in location, design, age, size and several features, although the subject has a garage that is larger than any of these otherwise most similar comparables in the record. These comparables had improvement assessments that ranged from \$63,160 to \$243,751 or from \$19.60 to \$65.47 per square foot of living area. The subject's improvement assessment of \$157,043 or \$44.75 per square foot of living area falls within the range established by the best comparables in this record and appears to be well-supported after giving due consideration for adjustments for differences in garage size and number of fireplaces. 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 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 taxation 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, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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



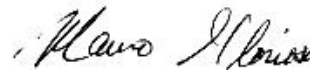
Member

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: April 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

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