



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

APPELLANT: Lara Levitan  
DOCKET NO.: 18-01701.001-R-1  
PARCEL NO.: 16-28-115-009

The parties of record before the Property Tax Appeal Board are Lara Levitan, the appellant, by Kenneth D. Flaxman, Attorney & Counsellor at Law in Deerfield; 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:** \$54,587  
**IMPR.:** \$317,152  
**TOTAL:** \$371,739

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 is improved with a two-story dwelling of brick exterior construction that was built in 2003 and contains 4,183 square feet of living area. The features of the home include a basement with 1,391 square feet of finished area, central air conditioning, a fireplace and a three-car garage. The property has a 10,125-square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement and a contention of law as the bases of the appeal. The land assessment is not contested. In support of the inequity argument, the appellant submitted a grid analysis containing descriptive data on the subject and four equity comparables. The comparables are improved with two-story brick dwellings that were built between 2002 and 2005 and range in size from 3,595 to 4,992 square feet of living area. Each home features a finished basement, central air conditioning, a fireplace, and either a

2-car or a 3-car garage. The properties have improvement assessments ranging from \$217,519 to \$272,542 or from \$53.57 to \$66.59 per square foot of living area.

The appellant's counsel also submitted property tax information sheets extracted from the Township Assessor's website containing data and photographs of the subject property and four equity comparables. Also submitted into evidence were property record cards for each of the comparable properties, along with a narrative brief asserting that the subject's improvement assessment is above the range established by the four assessment comparables.

Based on this evidence and argument, the appellant requested the subject's improvement assessment be reduced to \$249,223 and a corresponding total assessment to \$303,810 which the appellant's counsel argued would approximately reflect the average of the suggested comparables on a per square foot basis.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's improvement assessment of \$317,152 or \$75.82 per square foot of living area. The board of review submitted a narrative brief arguing that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2016 tax year in Docket No. 16-06807.001-R-1 in which the subject's total assessment was reduced to \$356,541 in accordance with an agreement of the parties. The board of review indicated that 2015 was the first year of the general assessment cycle that runs through tax year 2018 in West Deerfield Township where the subject property is located. It further explained that in West Deerfield Township, equalization factors of 1.0393 and 1.0032 were applied to the assessments of all non-farm properties in the 2017 and 2018 tax years, respectively. The board of review further explained that after the application of the above equalization factors, it arrived at the subject's 2017 total assessment of \$370,553 and the subject's 2018 total assessment of \$371,739. The board of review cited Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) as applicable in this case and requested that the 2016 reduced assessment by the Property Tax Appeal Board's 2016 decision remain in effect through the 2018 tax year at issue, subject only to the application of equalization factors in 2017 and 2018 tax years.

The board of review also submitted a grid analysis and property record cards containing information on the subject property and three equity comparables located from .298 to .797 of a mile from the subject and share the same neighborhood code as the subject property. The comparables are improved with two-story dwellings of wood-siding or brick exterior construction ranging in size from 3,862 to 4,380 square feet of living area. Each home features a basement with two having finished area. Each home also has central air-conditioning, one or two fireplaces, and a garage ranging in size from 529 to 814 square feet of building area. These equity comparables had improvement assessments ranging from \$339,883 to \$363,862 or from \$79.24 to \$88.01 per square foot of living area.

Based on this evidence and argument, the board of review requested that the subject's assessment be affirmed.

In written rebuttal, the appellant's counsel argued that the board of review comparables were newer in construction and in other ways dissimilar relative to the subject. The appellant's counsel also asserted that the appellant's evidence depicts reductions in the comparables'

assessments which the subject did not receive due to a rollover of the 2016 Property Tax Appeal Board decision, resulting in higher assessment relative to the aforementioned comparable properties in violation of the Illinois Constitution's uniformity requirement.

The appellant's counsel contended that to "blindly" apply Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in this case results in a violation of the constitutional protection of uniformity. Counsel argued that when the taxpayer originally agreed to a reduction for the 2015 tax year, she could not have foreseen that assessments of the similar properties as the subject would later be reduced substantially below that of the subject's assessment so as to give rise to the "obvious and glaring" lack of uniformity between the subject property and the appellant's suggested comparables. Furthermore, citing an Illinois Supreme Court case, Oswald v. Hamer 115 N.E.3d 181, 425 Ill.Dec. 626 (2018) as authority, appellant's counsel argued that the legislature did not intend the word "shall" in Section 16-185 of the Property Tax Code to mandate Property Tax Appeal Board to carry the prior year's assessment over to the next year, otherwise a taxpayer would be precluded from advancing new or different arguments based on the unknown future conduct of the taxing authority.

### **Conclusion of Law**

The appellant raises a contention of law as one of the bases of the appeal. The Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is not warranted.

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 on which a residence occupied by the owner is situated, **such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period** as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added]. 35 ILCS 200/16-185.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2016 tax year under Docket No. 16-06807.001-R-1 in which a decision was issued reducing the subject's improvement assessment to \$304,186 and the total assessment to \$356,541 based on an agreement of the parties. The record further disclosed the subject property was an owner-occupied dwelling on January 1, 2018 (the assessment date at issue) as the subject's address is the same as the appellant's residential address on the Residential Appeal form. Furthermore, the board of review did not contest that the property is owner-occupied and implicitly affirmed this to be the case in arguing in favor of the application of Section 16-185 of the Property Tax Code.

The Board further finds that the 2015 through 2018 tax years are in the same general assessment period in West Deerfield Township and that equalization factors of 1.0393 and 1.0032 were

applied in the 2017 and 2018 tax years, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2016 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board's assessment as established by decision for the 2016 tax year should be carried forward through the 2018 tax year subject only to the equalization factors applied in the 2017 and 2018 tax years, which is what is reflected by the final decision issued by the Lake County Board of Review.<sup>1</sup>

Based on the evidence in this record, the Board finds the 2018 assessment established by the board of review follows the mandate of Section 16-185 of the Property Tax Code, and therefore, no reduction in the subject's assessment is warranted.

Finally, the appellant's reliance on the Illinois Supreme Court case, Oswald v. Hamer 115 N.E.3d 181, 425 Ill.Dec. 626 (2018) is misplaced. In that case, the Court considered Section 15-86(c) of the Property Tax Code which addressed the issue of property tax **exemptions** and the power of the General Assembly to grant them, unlike in the instant case where equity in **assessment** is at issue.

The taxpayer also contends in part assessment inequity with respect to the improvement 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 submitted a total of seven assessment equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board gave reduced weight to appellant's comparable #2 which has a substantially larger dwelling size relative to the subject, appellant's comparable #3 which is substantially smaller than the subject dwelling, and board of review comparable #1 which does not have a finished basement, which is dissimilar to the subject's 1,391 square feet of finished basement area. The parties' remaining comparables were similar to the subject in location, design, dwelling size and features. These most similar comparables had improvement assessments ranging from \$219,983 to \$363,862 or from \$57.65 to \$88.01 per square foot of living area. The subject's improvement assessment of \$317,152 or \$75.82 per square foot of living area falls within the range established by the best equity comparables in this record.

After considering adjustments to the comparables for differences from the subject, the Board finds that the appellant did not demonstrate by clear and convincing evidence that the subject is inequitably assessed. Therefore, the Board finds that the subject's improvement assessment is supported and no reduction in the subject's improvement assessment is warranted.

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<sup>1</sup> \$356,541 (2016 PTAB decision) x 1.0393 (2017 factor) = \$370,553 x 1.0032 (2018 factor) = \$371,739.

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



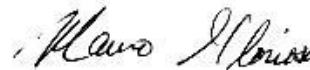
Member

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: June 16, 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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