



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

APPELLANT: Donald Coleman
DOCKET NO.: 18-01767.001-R-1
PARCEL NO.: 15-04-303-054

The parties of record before the Property Tax Appeal Board are Donald Coleman, the appellant, by attorney Sreeram Natarajan of Natarajan Worstell LLC 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: \$25,878
IMPR.: \$98,801
TOTAL: \$124,679

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, wood-sided, single-family dwelling with 2,172 square feet of living area. The dwelling was constructed in 1976 and features an unfinished basement, central air-conditioning, a fireplace, and a 440-square foot garage. The dwelling backs to a park¹ and is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal.² In support of this argument, the appellant submitted information on five equity comparables, all located in the

¹ Some details regarding features of the subject property were corrected or supplemented by the grid analysis and property record card submitted by the board of review.

² As appellant's counsel has only checked "assessment inequity" as the basis of the appeal and has submitted an analysis based solely on assessment inequity, the Board will not consider the sales data shown on appellant's grid analysis for comparables #1, #2 and #5.

same neighborhood as the subject and in close proximity thereto. The comparables consist of two-story, wood-sided, single-family dwellings that were built in 1977 or 1979 and contain 2,170 or 2,347 square feet of living area. According to the grid analysis submitted by appellant's counsel, none of the dwellings feature a basement. Each of the dwellings has central air-conditioning and a 420 or 462 square foot garage. Four of the comparables each have a fireplace. The comparables have improvement assessments ranging from \$63,760 to \$84,503 or from \$27.17 to \$36.00 per square foot of living area. Appellant's counsel submitted an analysis of the comparables and concluded they have an average improvement assessment of \$33.60, and based on this evidence and analysis, the appellant requested a reduction in the subject's improvement assessment to \$72,979.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$124,679. The subject property has an improvement assessment of \$98,801 or \$45.49 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are all located in the same neighborhood as the subject and in close proximity thereto.³ The comparables consist of two-story, wood-sided, single-family dwellings built in 1975 or 1976, each of which contains 2,172 square feet of living area. Features of the homes include a 1,032 or 1,140 square foot basement, three of which have finished area. The comparables each have central air-conditioning and a 440 square foot garage. Two of the comparables each have a fireplace. Comparables #1 and #2 both back to a park. The comparables have improvement assessments ranging from \$98,959 to \$101,067 or from \$45.56 to \$46.53 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 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 presented data on nine suggested comparables for the Board's consideration. The Board gave less weight to appellants' comparables, none of which have a basement, dissimilar when compared to the subject.

The Board finds the board of review comparables are more similar to the subject in age, design, location, size, and most features, although comparables #2, #3 and #4 each feature finished

³ The board of review also submitted four sales comparables in response to sale information shown on appellant's grid analysis for three of its comparables. As appellant's counsel only alleged assessment inequity as the basis of the appeal, the sales comparables submitted by the board of review will not be considered by the Board.

basement area requiring downward adjustments. These comparables had improvement assessments ranging from \$98,959 to \$101,067 or from \$45.56 to \$46.53 per square foot of living area per square foot of living area. The subject has an improvement assessment of \$98,801 or \$45.49 per square foot of living area which falls below the range established by the best comparables submitted for the Board's review. The Board further finds that board of review comparable #1 is nearly identical to the subject. Its dwelling area, unfinished basement size, garage size and fireplace count are all identical to that of the subject and this comparable backs to a park, like the subject. Comparable #1 has an improvement assessment of \$98,959 or \$45.56 per square foot of living area, which supports the subject's assessment.

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.

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 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 15, 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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