



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

APPELLANT: Thomas Gallagher  
DOCKET NO.: 18-02042.001-R-1  
PARCEL NO.: 14-33-108-010

The parties of record before the Property Tax Appeal Board are Thomas Gallagher, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, 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:** \$36,161  
**IMPR.:** \$147,430  
**TOTAL:** \$183,591

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 brick exterior construction with 2,914 square feet of living area. The dwelling was constructed in 1993. Features of the home include a full basement with finished area<sup>1</sup>, central air conditioning, a fireplace and a 1,035 square foot attached garage. The property has a 33,485 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant through counsel contends assessment inequity as the basis of the appeal. The subject land assessment was not contested. In support of this argument the appellant submitted information on three equity comparables located from 1.15 to 1.41 miles from the subject property. The comparables were improved with two-story dwellings of brick or wood siding

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<sup>1</sup> Basement finished area for subject and comparables was disclosed in property record card data supplied by the board of review.

exterior construction that range in size from 2,618 to 3,292 square feet of living area. The dwellings were built from 1986 to 1989. All comparables have full unfinished basements, central air conditioning, one fireplace and attached garages that range from 636 to 768 square feet of building area. The comparables have improvement assessments that range from \$80,140 to \$102,334 or from \$28.50 to \$37.72 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$94,520 to \$32.44 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 \$183,591. The subject property has an improvement assessment of \$147,430 or \$50.59 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 located from 0.37 to 1.464 miles from the subject property. The comparables were improved with two-story dwellings of wood siding exterior construction that range in size from 2,878 to 3,100 square feet of living area. The dwellings were built from 1987 to 1989. All comparables have basements, three with finished area<sup>1</sup>; central air conditioning; one or two fireplaces and garages that range from 660 to 844 square feet of building area. The comparables have improvement assessments that range from \$145,471 to \$157,557 or from \$50.55 to \$52.51 per square foot of living area.

The board of review also submitted three comparable sales to support their case. The Board has not analyzed the board of review's comparable sales data as this information is not responsive to the appellant's lack of assessment equity argument. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 submitted seven suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables and board of review comparable #2 which are located farther than one mile from the subject property. The Board gave less weight to the appellant's comparables and board of review comparable #4 due to their unfinished basement feature when compared to the subject's finished basement.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1 and #3. These comparables are more similar in location, style, dwelling size, age and features when compared to the subject. These comparables had improvement assessments that ranged from \$145,471 to \$157,557 or from \$50.55 to \$50.82 per square foot of living area. The subject's improvement assessment of \$147,430 or \$50.59 per square foot of living area falls within the range established by the best comparables in this record. 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 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.

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: May 26, 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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