



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

APPELLANT: Steven Turck  
DOCKET NO.: 18-02190.001-R-1  
PARCEL NO.: 16-32-103-023

The parties of record before the Property Tax Appeal Board are Steven Turck, the appellant; 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.:** \$54,902  
**TOTAL:** \$109,489

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 split-level dwelling of brick exterior construction containing 1,435 square feet of above-grade living area. The dwelling was built in 1956 on a concrete slab and a crawl space foundation. Features of the home include a partially finished lower level, central air conditioning, and a 253-square foot garage.<sup>1</sup> The property is situated on a 9,680-square foot lot and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within 548 feet from the subject and in a different neighborhood code as assigned by the local assessor to the subject property. The comparables are improved with 1.75-story and 2-story dwellings of wood siding or brick exterior construction ranging in size from 2,287 to 2,668 square feet of living area. The dwellings range in age from 64 to 94 years old.

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<sup>1</sup> Some descriptive information was drawn from the subject's property record card submitted by the board of review.

Each home features a basement with two being partially finished; three dwellings have central air-conditioning; three homes each have a fireplace; and each has a garage ranging in size from 360 to 528 square feet of building area. The comparables have improvement assessments ranging from \$61,758 to \$86,598 or from \$27.00 to \$34.34 per square foot of living area. The appellant also submitted color photographs of the subject and the comparable properties. Finally, the appellant submitted a narrative brief referencing six additional properties with limited descriptive information. The six additional properties are each located on Lake Eleanor and have lakefront access. The appellant contended in his brief that each of the six lakefront properties have a lower building assessment on a per square foot basis when compared to the subject property and each is superior to the subject in age, location, and features, thus evidencing inequity in assessment. Based on this evidence and argument, the appellant requested a reduction in the subject's improvement assessment to \$48,230 or \$33.61 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 \$109,489. The subject property has an improvement assessment of \$54,902 or \$38.26 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted property record cards and information on four assessment equity comparables located within .379 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are improved with split-level dwellings of brick exterior construction ranging in size from 1,400 to 1,476 square feet of above-grade living area. The dwellings were built in 1956 or 1958; three on concrete slab foundations, and one with an unfinished basement. The homes each feature a partially finished lower level and central air-conditioning; one home has a fireplace; and three dwellings have a garage ranging in size from 264 to 616 square feet of building area. The comparables have improvement assessments ranging from \$62,698 to \$74,325 or from \$42.89 to \$53.09 per square foot of living area. The board of review also submitted photographs of the subject and each of its comparables and noted that appellant's comparables are dissimilar in design to the subject in terms of being 2-story Colonial, 1.75-story Cape Cod, or 1.75-story early English style when compared to the subject's split-level style home.

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

In rebuttal, the appellant contended that the board of review submission affirms his argument that the properties in Deerfield area are inequitably assessed. The appellant cited statutory and case law for the proposition that the principle of uniformity of taxation requires equality in the burden of taxation that prohibits taxing officials from valuating like kind properties within a taxing district at different proportion of their values.<sup>2</sup> The appellant argued that the properties

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<sup>2</sup> The appellant erroneously attributed to the Property Tax Appeal Board a quote which was asserted by the Lake County Board of Review arguing that the appellant's comparables are different in design when compared to the subject.

which he identified in his original submission are greater in value when compared to the subject, yet they are taxed at a lower rate per square foot than the subject.

**Conclusion of Law**

The taxpayer contends assessment inequity regarding the improvement 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 no reduction in the subject's improvement assessment is warranted.

As an initial matter, the Property Tax Appeal Board acknowledges the long-standing principle of uniformity which prohibits taxing officials from valuating one kind of property within a taxing district at a certain proportion of its true value while valuating **the same kind of property** in the same district at a substantially lesser or greater proportion of its true value. *Kankakee County Board of Review v. Property Tax Appeal Board*, 131 Ill.2d 1, 20, 136 Ill. Dec. 76, 544 N.E.2d 762 (1989). For this reason, as stated in §1910.65(b) of the Illinois Administrative Code above, when conducting a comparable analysis of the properties, the Property Tax Appeal Board will give greater weight to those comparable properties which bear most similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The parties submitted a total of eight assessment equity comparables with varying degree of similarity to the subject. The Board gave less weight to appellant's comparables based on their substantially larger dwelling sizes which range in size from 2,287 to 2,668 square feet of living area, compared to the subject which contains 1,435 square feet of living area. Moreover, the appellant's comparables differ from the subject in design and foundation, being 1.75-story and 2-story homes with each having a basement, dissimilar to the subject dwelling which is a split-level design built on a concrete slab foundation.

The Board finds the best evidence of assessment equity to be board of review comparables which are more similar to the subject in terms of location, design, age, construction, dwelling size, and most features. These most similar comparables in the record have improvement assessments ranging from \$62,698 to \$74,325 or from \$42.89 to \$53.09 per square foot of living area. The subject's improvement assessment of \$54,902 or \$38.26 per square foot of living area falls below the range established by the most similar comparables in this record.

Based on the evidence in this record, and after considering necessary adjustments to the four most similar comparables in the record for some differences from the subject, the Board finds that the appellant has not demonstrated by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, no reduction in the subject's improvement assessment is warranted.

As to the appellant's argument in rebuttal, the Property Tax Appeal Board is cognizant that the appellant's four equity comparables are superior to the subject in size but have lower assessments on a per square foot basis. Accepted real estate principle of economies of scale states that, all other factors being equal, as the size of a property increases, the per unit value decreases; in contrast, as size of property decreases, the per unit value increases. Thus, the subject being smaller than the comparable dwellings, it would be expected to have a higher per-square foot improvement assessment. Moreover, the appellant's comparables each have a higher improvement assessment ranging from \$61,758 to \$86,598 when compared to the subject's improvement assessment of \$54,902.

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 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:

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

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Steven Turck  
736 Pine St  
Deerfield , IL 60015

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085