



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

APPELLANT: Sanford & Ina Ramras  
DOCKET NO.: 18-02196.001-R-1  
PARCEL NO.: 15-33-107-010

The parties of record before the Property Tax Appeal Board are Sanford & Ina Ramras, the appellants; 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:** \$29,222  
**IMPR.:** \$108,343  
**TOTAL:** \$137,565

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 tri-level dwelling of wood siding exterior construction with 1,852 square feet of above-ground living area.<sup>1</sup> The dwelling was constructed in 1979. Features of the home include a 774 square foot unfinished basement, a 572 square foot finished lower level, central air conditioning, a fireplace, a 216 square foot deck and a 462 square foot garage. The property has a 7,350 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located within the same assessment neighborhood as the subject and from .03 to .11 of a mile from the subject property. The comparables consist of tri-level dwellings of wood

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<sup>1</sup> The Board finds the best descriptive information of the subject property is located in the property record card provided by the appellants.

siding exterior construction each containing 1,852 square feet of above-ground living area.<sup>2</sup> The dwellings are either 39 or 40 years old. Three comparables have basements with two having finished area. Each comparable has central air conditioning and a garage containing 462 square feet of building area. Comparable #1 has one fireplace and three comparables each have a patio ranging in size from 144 to 605 square feet. The comparables have improvement assessments that range from \$88,385 to \$101,207 or from \$47.72 to \$54.65 per square foot of above-ground living area. As part of their submission the appellants also provided email correspondence with the Lake County Board of Review and the Vernon Township Assessor dated September 4, 2018 and September 17, 2018 highlighting additional assessment differences between the homes in their submission and providing feedback questioning the Vernon Township Assessor's analysis and decision. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$97,000 or \$52.38 per square foot of above-ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,565. The subject property has an improvement assessment of \$108,343 or \$58.50 per square foot of above-ground living area.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on three equity comparables located within the same assessment neighborhood as the subject and from .039 to .146 of a mile from the subject property. The comparables consist of tri-level dwellings of wood siding exterior construction each containing 1,852 square feet of above-ground living area. The dwellings were built in 1979 or 1980. Each comparable has a 774 square foot unfinished basement and a 572 square foot finished lower level. The board of review did not provide descriptive information of the comparables' features such as central air conditioning, number of fireplaces, garage sizes and/or if they have decks or patios, however, the assessor stated the comparables are the same exact model and have the same basement size as the subject which was unrefuted by the appellants. The comparables have improvement assessments that range from \$110,157 to \$112,160 or from \$59.48 to \$60.56 per square foot of above-ground living area. Based on this evidence, the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellants argued that the assessor chose homes in the neighborhood with higher assessments than the subject property. The appellants provided maps depicting the locations of the subject property relative to the comparables submitted by the both parties.

### **Conclusion of Law**

The appellants contend 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

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<sup>2</sup> The Board has determined that the comparables are tri-level designs based upon the photographic evidence provided by the appellants.

property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted seven suggested equity comparables for the Board's consideration. The Board gave less weight to the appellants' comparable #4 as it lacks a basement which is unlike the subject's unfinished partial basement.

The Board finds the best evidence of assessment equity to be the remaining six comparables provided by the parties. These comparables are relatively similar if not identical to the subject in location, dwelling size, design and age. The comparables have improvement assessments that range from \$100,840 to \$112,160 or from \$54.45 to \$60.56 per square foot of above-ground living area. The subject's improvement assessment of \$108,343 or \$58.50 per square foot of above-ground living area falls within the range established by the best comparables in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified.

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.

Based on this record the Board finds the appellants 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 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

AGENCY

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COUNTY

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