



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

APPELLANT: John and Ruthann Showerman
DOCKET NO.: 18-02259.001-R-1 through 18-02259.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are John and Ruthann Showerman, the appellants, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
18-02259.001-R-1	16-28-309-013	\$40,757	\$137,640	\$178,397
18-02259.002-R-1	16-28-309-014	\$42,942	\$0	\$42,942

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 two-story dwelling of brick exterior construction with 2,392 square feet of living area. The dwelling was constructed in 1963. Features of the home include a partial basement with 496 square feet of finished area, central air conditioning, a fireplace and a 484 square foot attached garage. The subject has two full and one half bathrooms. The subject site includes two parcels and is located in Deerfield, West Deerfield Township, Lake County.

The appellants, through counsel, contend assessment inequity as the basis of the appeal. The subject land assessment was not contested. In support of this argument the appellants submitted information on three equity comparables located from within 0.30 of a mile from the subject property. The comparable sites are improved with two-story dwellings of brick exterior construction that range in size from 2,127 to 2,784 square feet of living area. The homes were built from 1957 to 1959. Each comparable has a basement, two with finished area, one or two

fireplaces and a garage ranging from 440 to 552 square feet of building area. Two of the comparables have central air conditioning. Each comparable has two full and one half bathroom. The comparables have improvement assessments of \$105,432 to \$137,596 or from \$41.57 to \$49.57 per square foot of living area.

Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$112,073 or \$46.85 per square foot of living area.

The board of review submitted two "Board of Review Notes on Appeal" disclosing the total assessment for the subject's two parcels of \$221,339. The subject property has an improvement assessment of \$137,640 or \$57.54 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables located from approximately within 0.53 of a mile from the subject property. The comparables were improved with two-story dwellings of brick or wood siding exterior construction that range in size from 2,228 to 2,446 square feet of living area. The homes were built from 1961 to 1966. Each comparable has a basement, four with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 484 square feet of building area. One comparable has three full and one half bathrooms while the remaining five comparables have two full and one half bathrooms. The comparables have improvement assessments that range from \$129,764 to \$140,329 or from \$57.37 to \$60.38 per square foot of living area.

The board of review included notes which addressed the appellants' comparable #3 concerning irrelevant sale data noting the fact that this sale occurred 13 months prior to the subject's January 1, 2018 assessment date. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The taxpayers 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 property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine suggested comparables for the Board's consideration. The Board gave less weight to the appellants' comparable #3 along with board of review comparables #1 and 2 which have unfinished basements compared to the subject's finished basement. The Board also gives little weight to the appellants' comparable #1 which is less similar to the subject in dwelling size than other comparables submitted by the parties.

The Board finds the best evidence of assessment equity to be appellants' comparable #2 along with board of review comparables #3 through #6 which are more similar in location, design,

dwelling size, age, basement finish and bathroom count when compared to the subject. These comparables had improvement assessments that ranged from \$105,432 to \$139,545 or from \$49.57 to \$60.38 per square foot of living area. The subject's improvement assessment of \$137,640 or \$57.54 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 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 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: 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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