



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

APPELLANT: R. Dennis Ball  
DOCKET NO.: 18-02262.001-R-1  
PARCEL NO.: 14-32-303-001

The parties of record before the Property Tax Appeal Board are R. Dennis Ball, 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:** \$46,287  
**IMPR.:** \$155,263  
**TOTAL:** \$201,550

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 brick single-family dwelling with 3,670 square feet of living area. The dwelling was constructed in 1978 and features an unfinished basement, central air-conditioning, three fireplaces and a 600-square foot garage. The dwelling is located in Deer Park, Ela Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located .49 of a mile to 1.53 miles from the subject. The comparables consist of two-story brick single-family dwellings that were built from 1976 to 1984. The dwellings range in size from 3,057 to 3,470 square feet of living area. Each of the dwellings has an unfinished basement, central air-conditioning, one fireplace, and a garage ranging in size from 506 to 754 square feet of building

area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$86,304 to \$104,622 or from \$27.82 to \$33.17 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$201,550. The subject property has an improvement assessment of \$155,263 or \$41.29 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on seven equity comparables.<sup>1</sup> The comparables are located .283 of a mile to 1.013 miles from the subject and consist of two-story brick or wood-sided single-family dwellings built from 1978 to 1987. The dwellings range in size from 3,564 to 3,813 square feet of living area. Features of the homes include an unfinished basement,<sup>2</sup> central air-conditioning, one to three fireplaces, and a garage containing 726 to 952 square feet of building area. The comparables have improvement assessments ranging from \$161,534 to \$218,081 or from \$43.84 to \$58.45 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 ten suggested comparables for the Board's consideration. The Board gave less weight to appellants' comparables all of which are smaller dwellings when compared to the subject. Further, comparable #1 has an inground swimming pool, dissimilar to the subject, and comparables #2 and #3 are located over a mile distant from the subject property. The Board also gave less weight to board of review comparable #3 which is located over a mile distant from the subject property.

The Board finds that the remaining six board of review comparables are similar to the subject in age, design, location, size, and most features. These comparables had improvement assessments

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<sup>1</sup> The board of review submitted one grid analysis containing information on four comparables with a handwritten note of "EQUITY" at the bottom and one grid analysis containing information on three comparables with a handwritten note of "SALES" at the bottom. As appellant has raised only assessment equity as the basis of the appeal, the Board will consider all seven of the board of review comparables as equity comparables in issuing this decision.

<sup>2</sup> Although the board of review's grid shows each of the dwellings has an unfinished basement, the property record cards submitted by the board of review show that comparables #1, #3, #5 and #7 have 800 to 1,537 square feet of finished area, none of which is being assessed; therefore, the Board will consider the basements as being unfinished.

ranging from \$161,534 to \$218,081 or from \$43.84 to \$58.45 per square foot of living area. The subject's improvement assessment of \$155,263 or \$41.29 per square foot of living area falls below the range established by the best comparables in the record.

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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