



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

APPELLANT: Paul Hare
DOCKET NO.: 18-02401.001-R-1
PARCEL NO.: 13-11-102-004

The parties of record before the Property Tax Appeal Board are Paul Hare, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$47,055
IMPR.: \$94,331
TOTAL: \$141,386

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 one-story dwelling of wood-siding exterior with 2,020 square feet of living area. The dwelling was constructed in 1987. Features of the home include a finished basement, central air conditioning, two fireplaces and a garage containing 744 square feet of building area. The property has a 68,825-square foot site and is located in Tower Lakes, Cuba 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 a grid analysis of three equity comparables located from .56 of a mile to 1.11 miles from the subject and within the same assessment neighborhood as assigned by the local assessor to the subject property. The properties are improved with one-story dwellings with wood-siding exteriors ranging in size from 2,071 to 2,286 square feet of living area. The homes were built from 1979 to 1984. The

comparables each feature a basement with one having finished area. Each comparable also has central air conditioning, one or two fireplaces and an attached garage ranging in size from 463 to 1,019 square feet of building area. The properties have improvement assessments ranging from \$91,086 to \$96,294 or from \$39.85 to \$45.74 per square foot of living area.

Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$60,000 or \$29.70 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 \$141,386. The subject has an improvement assessment of \$94,331 or \$46.70 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 .565 of a mile to 1.111 miles from the subject and in the same assessment neighborhood code as assigned by the local assessor to the subject property. The board of review comparables #1 and #4 were also submitted by the appellant as comparables #1 and #2, respectively. The properties are improved with one-story dwellings with wood-siding exteriors that range in size from 2,071 to 2,967 square feet of living area. The dwellings were constructed from 1976 to 1984. The comparables each feature a basement with three having finished areas. Each property also has central air conditioning, one or two fireplaces and a garage ranging in size from 463 to 1,106 square feet of building area. The properties have improvement assessments ranging from \$94,732 to \$139,499 or from \$42.40 to \$50.81 per square foot of living area. The board of review submission also included copies of property record cards of the subject and its comparable properties.

Based on this evidence, the board of review requested that the subject's improvement assessment be confirmed.

Conclusion of Law

The appellant 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 a total of five equity comparables to support their respective positions before the Property Tax Appeal Board which includes two common properties. The Board gave less weight to the parties' common comparable #1, along with appellant's comparable #3 due to these properties not having finished basement areas like the subject. The Board also gave reduced weight to board of review comparable #3 due to its larger dwelling size when compared to the subject.

The Board finds the best evidence of the subject's improvement assessment to be the board of review's comparable #2 and #4/appellant's comparable #2, as these properties were most similar

to the subject in location, design, construction, dwelling size and features. These two most similar comparables have improvement assessments of \$96,294 and \$113,519 or \$42.40 and \$50.81 per square foot of living area. The subject has an improvement assessment of \$94,331 or \$46.70 per square foot of living area, which is well supported by the best equity comparables in this record, particularly given the subject's newer age relative to these two dwellings.

After considering adjustments to the two best equity comparables in this record for differences when compared to the subject, the Board finds that the appellant did not demonstrate by clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's assessment is not warranted.

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: 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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