



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

APPELLANT: Roger Bartos
DOCKET NO.: 19-00726.001-R-1
PARCEL NO.: 15-20-301-047

The parties of record before the Property Tax Appeal Board are Roger Bartos, 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: \$ 45,965
IMPR.: \$200,393
TOTAL: \$246,358

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 2019 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 frame exterior construction with 4,247 square feet of living area. The dwelling was constructed in 1997. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 756 square foot garage. The property has a 17,860 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning both the land and improvement assessments of the subject property. In support of these arguments, the appellant submitted information on three equity comparables located within the same neighborhood code assigned by the assessor to the subject and from .07 to 1.07-miles from the subject. The comparable parcels range in size from 15,308 to 30,056 square feet of land area and have land assessments ranging from \$44,631 to \$50,184 or from \$1.67 to \$2.92 per square foot of land area.

The comparables are improved with two-story dwellings of frame exterior construction. The dwellings were each 20 or 22 years old and contain either 4,137 or 4,129 square feet of living area. Each comparable has a basement with finished area, central air conditioning and a garage of either 714 or 748 square feet of building area. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$194,075 to \$194,721 or from \$46.91 to \$47.16 per square foot of living area.

Based on this evidence, the appellant requested a reduced land assessment of \$45,600 or \$2.55 per square foot of land area and a reduced improvement assessment of \$194,600 or \$45.82 per square foot living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$246,358. The subject property has a land assessment of \$45,965 or \$2.57 per square foot of land area and an improvement assessment of \$200,393 or \$47.18 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 within the same neighborhood code assigned by the assessor to the subject and within .22 of a mile from the subject. The comparable parcels range in size from 15,246 to 30,492 square feet of land area and have land assessments ranging from \$45,060 to \$50,335 or from \$1.65 to \$2.96 per square foot of land area.

The comparables are improved with two-story dwellings of frame, brick or brick and frame exterior construction. The dwellings were built between 1995 and 1999 and range in size from 3,738 to 4,496 square feet of living area. Each comparable has a basement with finished area, central air conditioning, a fireplace and a garage ranging in size from 660 to 800 square feet of building area. The comparables have improvement assessments ranging from \$179,003 to \$226,044 or from \$47.81 to \$50.28 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

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 submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable #3 which is more than a mile distant from the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #3 along with the board of review comparables. These comparables had land assessments ranging from \$45,060 to \$50,335 or from \$1.65 to \$2.96 per square feet of land area. The subject's land assessment of \$45,965 or \$2.60 per square foot of land area fall within the range established by the best comparables in this record.

These comparables had improvement assessments that ranged from \$179,003 to \$226,044 or from \$47.06 to \$50.28 per square foot of living area. The subject's improvement assessment of \$200,393 or \$47.18 per square foot of living area falls within the range and at the low end of the range established by the best comparables in this record.

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 taxation 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed with regard to the land and/or the improvement. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted in either the land or the improvement assessment.

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: July 20, 2021



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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