



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

APPELLANT: Dave Pearson
DOCKET NO.: 19-03356.001-R-1
PARCEL NO.: 02-34-102-004

The parties of record before the Property Tax Appeal Board are Dave Pearson, the appellant, by attorney William L. Saranow, of Saranow Law Group, 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: \$5,031
IMPR.: \$33,079
TOTAL: \$38,110

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 1-story dwelling of wood siding exterior construction with 1,235 square feet of living area. The dwelling was constructed in 1939, is approximately 80 years old and has an unfinished basement. The property has a 7,370 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.¹

The appellant's appeal is based on both overvaluation and assessment inequity. The subject's land assessment was not challenged.

¹ The parties differ regarding the subject's basement finished area and site size. The appellant completed Section III-Description of Property indicating the subject had a full basement but failed to indicate if there was or was not any finished area. The Board finds that the property record card for the subject property submitted by the board of review to be the best source for these features of the subject dwelling. The slight, five square foot, discrepancy in site size will not impact the Board decision.

In support of the overvaluation argument, the appellant submitted information on four comparable sales located within 0.80 of a mile from the subject property. The appellant submitted three grid analyses; "Sales Comps", "Equity Comps" and one with all of the sales and equity comparables presented. Details for comparable properties between these grids contained discrepancies. The Board utilized data from the combined sales and equity grid to correct or supplement information in the separate sales and equity grids submitted by the appellant. The comparables have sites that range in size from 7,000 to 18,260 square feet of land area and are improved with 1-story dwellings of wood siding exterior construction that range in size from 1,032 to 1,424 square feet of living area. The dwellings range in age from 80 to 99 years old. Three comparables have basements and one comparable has a crawl space foundation. One comparable has a 528 square foot garage, two comparables have central air conditioning and three comparables each have one fireplace. Comparable #4 is reported to have an 855 square foot recreation room. The comparables sold from March 2017 to December 2018 for prices ranging from \$45,000 to \$110,000 or from \$39.06 to \$89.87 per square foot of living area, land included.

As an alternate basis of the appeal, the appellant contends assessment inequity with respect to the subject's improvement assessment. In support of the inequity argument the appellant submitted information on three equity comparables, two of which are located in the same neighborhood code as the subject property. The comparables are improved with 1-story or 1.5-story dwellings of wood exterior construction that range in size from 1,152 to 1,384 square feet of living area. Two comparables have unfinished basements and one comparable has a crawl space foundation. One comparable has central air conditioning. The comparables have improvement assessments ranging from \$12,869 to \$31,102 or from \$10.64 to \$24.36 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$27,128. The requested assessment reflects a total market value of \$82,481 or \$66.79 per square foot of living area, land included when applying the 2019 three year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue. The request would lower the subject's improvement assessment to \$22,097 or \$17.89 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 \$38,110. The subject's assessment reflects a market value of \$115,871 or \$93.82 per square foot of living area, land included, when applying the 2019 three year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$33,079 or \$26.78 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted sales and equity information on eight comparable properties, where six were sold. Board of review comparable #8 is the same property as the appellant's comparable sale #4. The comparables are located from 252 to 22,129 feet or from 0.05 to 4.2 miles from the subject. The comparables have the same neighborhood code as the subject property. The comparables are improved with 1-story dwellings of brick or wood siding exterior construction that range in size from 1,060 to 1,376 square feet of living area. The homes were built from 1924 to 1978. Seven comparables

have basements, one with finished rec room and one comparable has a crawl space foundation. Each comparable has central air conditioning, four comparables each have one fireplace and four comparables have a garage ranging in size from 440 to 1,056 square feet of building area. Six of the comparables sold from July 2017 to April 2019 for prices ranging from \$110,000 to \$165,000 or from \$89.97 to \$155.66 per square foot of living area, land included. The comparables have improvement assessments ranging from \$31,222 to \$46,923 or from \$25.93 to \$39.36 per square foot of living area.

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

In rebuttal, the appellant described the board of review's comparables as "substantially different" from the subject property and listed items such as lot size, location, age and other features which differ from the subject for each of the board of review's eight comparable properties. The Board notes that the appellant listed six differences between the board of review comparable #8 and the subject despite the fact that the appellant submitted this same property as his comparable sale #4.

Conclusion of Law

The appellant contends, in part, the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine comparable sales for the Board's consideration as one comparable was submitted by both parties. The Board finds that neither of the parties' comparables are particularly similar to the subject, nevertheless, the Board shall decide based on the evidence, regardless of the quality of the evidence. The Board gave less weight to the appellant's comparables #1 and #2 along with board of review comparables #2, #3, #4 and #5 which differ from the subject in location, age and/or foundation.

On this limited record, the Board finds the best evidence of market value to be the remaining comparables which includes the common comparable. These comparables have varying degrees of similarity to the subject in age, dwelling size and features and sold from September 2017 to December 2018 for prices ranging from \$109,000 to \$165,000 or from \$76.54 to \$155.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$115,871 or \$93.82 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, the Board finds a reduction in the subject's assessment is not justified.

The taxpayer also contends assessment inequity as an alternative 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, based on inequity is not warranted.

The parties submitted eleven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 which differ from the subject in design and foundation type. The Board gave less weight to board of review comparables #2 through #6 which are located more than one mile from the subject property as well as differing from the subject in age and/or foundation type.

The Board finds the best evidence of assessment equity to be the remaining four comparables which have varying degrees of similarity to the subject. These comparables have improvement assessments that range from \$28,066 to \$36,392 or from \$24.36 to \$31.44 per square foot of living area. The subject's improvement assessment of \$33,079 or \$26.78 per square foot of living area falls within the range established by the best equity comparables in the record. Therefore, after considering adjustments to the comparables for differences with the subject, the Board finds the subject's assessment is supported and no reduction, based on lack of uniformity, is warranted.

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 the 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 18, 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

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