



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

APPELLANT: Daniel Bryer
DOCKET NO.: 19-04282.001-R-1
PARCEL NO.: 14-08-302-003

The parties of record before the Property Tax Appeal Board are Daniel Bryer, 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: \$26,767
IMPR.: \$120,538
TOTAL: \$147,305

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 split-level dwelling of brick and frame exterior construction with 1,963 square feet of above grade living area. The dwelling was built in 1965. Features of the home include an unfinished basement, a lower level with finished area, central air conditioning, one fireplace and a 462 square foot garage. The property has a 39,994 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant's appeal is based on both overvaluation and assessment inequity with respect to land and improvement.

In support of the overvaluation argument, the appellant submitted information on three comparable sales located within 0.14 of a mile from the subject property. The comparables have sites that range in size from 37,044 to 46,196 square feet of land area and are improved with one-story dwellings of frame exterior construction that range in size from 1,844 to 2,418 square feet

of living area. The dwellings were built from 1963 to 1969. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 528 to 822 square feet of building area. The comparables sold from June 2017 to July 2019 for prices ranging from \$352,000 to \$380,000 or from \$155.09 to \$190.89 per square foot of living area, land included.

As an alternate basis of the appeal, the appellant contends assessment inequity with respect to both the land and improvement assessments. In support of the inequity argument, the appellant submitted information on three equity comparables located in the same neighborhood code as the subject property. The comparables are improved with either 2-story or split-level dwellings of brick or frame exterior construction that range in size from 1,612 to 2,466 square feet of living area. The dwellings were built from 1967 to 1977. Two comparables have unfinished basements and one comparable has a finished lower level. Each comparable has central air conditioning, one or three fireplaces and a garage ranging in size from 616 to 630 square feet of building area. The comparables have sites that range in size from 34,822 to 41,021 square feet of land area with land assessments ranging from \$23,305 to \$27,454 or \$0.67 per square foot of land area. The comparables have improvement assessments that range from \$103,870 to \$110,843 or from \$41.03 to \$68.76 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$120,281. The requested assessment reflects a total market value of \$360,879 or \$183.84 per square foot of living area, land included, when using the statutory level of assessment of 33.33%. The request would lower the subject's land assessment to \$26,660 or \$0.67 per square foot of land area and the subject's improvement assessment to \$93,621 or \$47.69 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 \$147,305. The subject's assessment reflects a market value of \$447,872 or \$228.16 per square foot of living area, land included, when using 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 a land assessment of \$26,767 or \$0.67 per square foot of land area and an improvement assessment of \$120,538 or \$61.40 per square foot of living area.

In support of its contention of the correct assessment on both market value and equity grounds, the board of review submitted information on four comparable properties, two of which had recent sales, located within 0.43 of a mile from the subject and within the same assessment neighborhood code as the subject property. Board of review comparable #2 is the same property as the appellant's equity comparable #3. The comparables have sites that range in size from 30,144 to 49,590 square feet of land area and are improved with split-level dwellings of frame or brick and frame exterior construction that range in size from 1,480 to 1,887 square feet of above grade living area. The dwellings were built from 1967 to 1973 with one comparable having an effective age of 1986. Each comparable has a finished lower level and one comparable also has an unfinished basement. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 475 to 1,282 square feet of building area. Comparables #1 and #2 sold in June 2019 and June 2018 for prices of \$525,000 or \$420,000 or for \$278.22 and \$260.55 per square foot of living area, land included, respectively.

These four comparables, on an equity basis, have land assessments that range from \$20,174 to \$32,348 or for \$0.65 and \$0.67 per square foot of land area and have improvement assessments that range from \$93,637 to \$129,842 or from \$63.27 to \$69.21 per square foot of above grade living area.

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

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 parties submitted five comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 along with board of review comparable #2 which differ from the subject in dwelling size and/or sold in 2017 a date less proximate to the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the appellant's comparable #3 and board of review comparable #1 which are similar to the subject in location, dwelling size and some features, but have varying degrees of similarity to the subject in age, design, and garage square footage. These two comparables sold in November 2018 and June 2019 for prices of \$380,000 and \$525,000 or for \$186.46 and \$278.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$447,872 or \$228.16 per square foot of living area, including land, which is bracketed by the two best comparables sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment, based on overvaluation 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 record contains six equity comparables for the Board's consideration, as one property was common to both parties. With respect to the improvement assessment, the Board gives less weight to the appellant's comparables along with board of review comparables #2 and #3 due to their dissimilar dwelling sizes when compared to the subject's dwelling size.

The Board finds the best evidence of improvement assessment equity to be board of review comparables #1 and #4 which are similar to the subject in location, design and dwelling size but have varying degrees of similarity to the subject in age and garage square footage. These comparables have improvement assessments of \$129,842 and \$127,483 or for \$68.81 and \$69.21 per square foot of living area, respectively. The subject's improvement assessment of \$120,538 or \$61.40 per square foot of living area falls below the two best equity comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is supported and no reduction to the improvement assessment, based on lack of uniformity, is warranted.

With respect to the subject's land assessment, the record contains six equity comparables for the Board's consideration. The six comparables are generally similar to the subject in location and site size and have land assessments that range from \$20,174 to \$32,348 or for \$0.65 and \$0.67 per square foot of land area. The subject has a land assessment of \$26,767 or \$0.67 per square foot which is similar to the majority of the comparables in the record. Therefore, the Board finds the subject's land 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: November 16, 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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