



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

APPELLANT: Jeffrey Ayers
DOCKET NO.: 19-06112.001-R-1
PARCEL NO.: 16-06-201-019

The parties of record before the Property Tax Appeal Board are Jeffrey Ayers, 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: \$202,752
IMPR.: \$349,426
TOTAL: \$552,178

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 2-story dwelling of brick exterior construction with 5,578 square feet of living area. The dwelling was constructed in 2002 and is approximately 17 years old. Features of the home include a full basement with 2,000 square feet of finished area, central air conditioning, three fireplaces and a 1,040 square foot attached garage. The property has a 69,700 square foot site and is located in Lake Forest, West Deerfield 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 information on four equity comparables located in the same neighborhood code as assigned by the township assessor to the subject property. The comparables are improved with 2-story dwellings of brick exterior construction that range in size from 5,006 to 6,380 square feet of living area. The homes range in age from 20 to 22 years old. Each comparable has a full basement, three with finished area.

The comparables also each have central air conditioning, one or two fireplaces, and an attached garage ranging in size from 658 to 1,148 square feet of building area. The comparables have improvement assessments that range from \$246,086 to \$335,213 or from \$45.27 to \$52.54 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$274,995 or \$49.30 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 \$552,178. The subject property has an improvement assessment of \$349,426 or \$62.64 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same neighborhood code as assigned by the township assessor to the subject property. The comparables are improved with one, 1.5-story and four, 2-story dwellings of brick or wood siding exterior construction that range in size from 5,461 to 6,138 square feet of living area. The homes were built from 1998 to 2002. Each dwelling features a full basement, four with finished area. Each comparable also has central air conditioning, two to four fireplaces, and a garage ranging in size from 576 to 1,128 square feet of building area. The comparables have improvement assessments that range from \$335,028 to \$394,797 or from \$59.15 to \$65.03 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 nine comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2 through #4, along with board of review comparables #1, #2, and #4 based on the following: The board of review comparable #1 has a dissimilar 1.5-story design relative to the subject's 2-story style dwelling; appellant's comparable #2 and board of review comparable #4 have unfinished basements, unlike the subject which has 2,000 square feet of finished basement area; and appellant's comparables #3 and #4, along with board of review comparables #2 and #4 have significantly smaller or larger dwelling sizes relative to the subject and the remaining comparables in this record.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 along with board of review comparables #3 and #5 which are more similar to the subject in location, design, age, finished basement, dwelling size, garage size, and most features. These comparables have improvement assessments ranging from \$262,063 to \$367,728 or from \$45.27 to \$61.74 per square foot of living area. The subject's improvement assessment of \$349,426 or \$62.64 per square foot of living area falls within the range established by the best comparables in

this record on an improvement assessment basis and slightly above the range on a per square foot of living area basis. However, the subject's slightly higher per square foot assessment is logical given the well-established real estate principle of economies of scale and given the subject's slightly smaller dwelling size relative to board of review comparable #5 which presents with the top of the range per square foot of living area price of \$61.74.

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.

Therefore, after considering adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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: March 15, 2022



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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