



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

APPELLANT: Joseph Skurla  
DOCKET NO.: 19-06351.001-R-1  
PARCEL NO.: 13-02-403-003

The parties of record before the Property Tax Appeal Board are Joseph Skurla, the appellant, by attorney Timothy M. Hughes, of Lavelle Legal Services, Ltd. in Schaumburg; 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:** \$28,608  
**IMPR.:** \$218,034  
**TOTAL:** \$246,642

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 stone and wood siding construction with 4,357 square feet of living area. The dwelling was constructed in 2008 and is 11 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 678 square foot garage. The property has an 18,210 square foot site and is located in Tower Lakes, Cuba Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on seven equity comparables as comparable #6 is a duplicate of comparable #4. The comparables are located in the same assessment neighborhood code as the subject and are improved with a 1-story, a 1.75-story and five, 2-story dwellings of brick or wood siding exterior construction that range in size from 3,492 to 3,918 square feet of living area. The homes range in age from 37 to

75 years old. Each comparable has a basement, five with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 504 to 813 square feet of building area. The comparables have improvement assessments that range from \$126,494 to \$174,880 or from \$36.22 to \$46.87 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$154,743 or \$35.52 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 \$246,642. The subject has an improvement assessment of \$218,034 or \$50.04 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 in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of brick, stucco or brick and wood siding exterior construction that range in size from 3,571 to 4,722 square feet of living area. The homes were built from 2001 to 2009. Each comparable has a basement, three with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 660 to 936 square feet of building area. The comparables have improvement assessments that range from \$158,452 to \$295,101 or from \$36.23 to \$62.49 per square foot of living area.

The board of review critiqued the appellant's comparables arguing they differ from the subject in age, dwelling size as well as basement finish. The board of review claimed that its comparables better reflect equity consistency for age, dwelling size, grade, basement and other features. Based on this evidence, the board of review requested the subject's 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 this burden of proof was not met and a reduction in the subject's assessment is not warranted.

The parties submitted 11 unique equity comparables for the Board's consideration, as one of the appellant's comparables was submitted twice. The Board gives less weight to each of the appellant's comparables which are from 26 to 64 years older in age when compared to the subject. Furthermore, the appellant's comparables #3, #4 and #5 have substantially smaller dwelling sizes when compared to the subject. Similarly, the Board gives reduced weight to the board of review's comparable #4 which has a smaller dwelling size relative to the subject and other comparables in the record.

The Board finds the best evidence of assessment equity to be the remaining board of review comparables which are more similar to the subject in location, age, dwelling size and most features. These comparables have improvement assessments that range from \$158,452 to

\$295,101 or from \$36.23 to \$62.49 per square foot of living area. The subject's improvement assessment of \$218,034 or \$50.04 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

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:

April 19, 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

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Joseph Skurla, by attorney:  
Timothy M. Hughes  
Lavelle Legal Services, Ltd.  
1933 North Meacham Road  
Suite 600  
Schaumburg, IL 60173

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085