



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

APPELLANT: Steven Scher
DOCKET NO.: 19-06367.001-R-1
PARCEL NO.: 15-31-201-071

The parties of record before the Property Tax Appeal Board are Steven Scher, 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: \$41,671
IMPR.: \$123,752
TOTAL: \$165,423

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 and frame exterior construction with 2,897 square feet of living area. The dwelling was constructed in 1987 and is 33 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 648 square foot garage. The property has a 40,140 square foot site and is located in Long Grove, Vernon 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 four equity comparables, three of which are located in the same assessment neighborhood code as the subject and all of which are located within 0.26 of a mile from the subject property. The comparables are improved with a 2-story, a part 1-story and part 1.5-story and two, part 1-story and part 2-story dwellings of brick or brick and frame exterior construction that range in size from 3,136 to 4,264 square feet of living area. The homes range in age from 33 to 42 years old.

Each comparable has a basement, two with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 564 to 888 square feet of building area. Comparable #2 also includes an inground swimming pool. The comparables have improvement assessments that range from \$101,286 to \$118,447 or from \$27.01 to \$37.46 per square foot of living area.

The appellant included comments and a table arguing each of its four comparables had reduced assessments, which was not refuted by the board of review. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$114,980 or \$39.69 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 \$165,423. The subject has an improvement assessment of \$123,752 or \$42.72 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 assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of brick or brick and wood siding exterior construction that range in size from 2,905 to 3,294 square feet of living area. The homes were built from 1985 to 1988. Each comparable has a basement, three of which have finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 550 to 851 square feet of building area. Additionally, comparables #4 and #5 each have an inground swimming pool. The comparables have improvement assessments that range from \$124,655 to \$145,019 or from \$41.08 to \$44.63 per square foot of living area.

The board of review critiqued the appellant's comparables contending two comparables are "considerably larger" than the subject in dwelling size. 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #4 along with board of review comparables #1, #2, #4 and #5 which have finished basements, larger dwelling size and/or an inground swimming pool unlike the subject which has an unfinished basement and no swimming pool.

The Board finds the best evidence of assessment equity to be the remaining two comparables which are more similar to the subject in location, age, dwelling size and other features. These comparables have improvement assessments of \$101,286 and \$125,880 or for \$30.53 and \$41.48

per square foot of living area, respectively. The subject's improvement assessment of \$123,752 or \$42.72 per square foot of living area is bracketed by the two best comparables in this record on an overall basis and slightly higher than the two best comparables on a per square foot basis. Accepted real estate theory provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, given subject's slightly smaller dwelling size, relative to the two best comparables, a higher per square foot value appears supported. 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.

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

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