



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

APPELLANT: David Hochman
DOCKET NO.: 19-07561.001-R-1
PARCEL NO.: 15-24-402-007

The parties of record before the Property Tax Appeal Board are David Hochman, 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: \$ 90,661
IMPR.: \$192,261
TOTAL: \$282,922

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 one-story dwelling of wood siding exterior construction that has 3,564 square feet of living area. The dwelling was built in 1988. Features include a partial basement with 1,136 square feet of finished area, central air conditioning, a fireplace and a 975 square foot attached garage. The subject property is located in Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of the inequity claim, the appellant submitted a grid analysis of four suggested assessment comparables located from 1.33 to 1.58 miles from the subject. The comparables consist of two-story dwellings of brick or wood siding exterior construction that were built from 1986 or 1989. One comparable has a crawl space foundation, one comparable has a partial basement with 775 square feet of finished area, and two comparables have a full unfinished basement. The comparables feature central air conditioning,

one or two fireplaces and an attached garage that contain from 633 to 817 square feet of building area. The dwellings range in size from 3,702 to 4,068 square feet of living area and have improvement assessments ranging from \$162,829 to \$200,466 or from \$43.98 to \$49.98 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$282,922. The subject property has an improvement assessment of \$192,261 or \$54.22 per square foot of living area. In support of the subject's assessment, the board of review submitted three assessment comparables located from .09 to 2.01 miles from the subject. The comparables consist of one-story dwellings of dryvit or wood siding exterior construction that were built from 1951 to 1979 with comparable #3 having an effective age of 1991. One comparable has a crawl space foundation and two comparables have a partial basement with 969 and 1,480 square feet of finished area. Other features include central air conditioning, one or three fireplaces and an attached garage that contain from 814 to 1,636 square feet of building area. Comparables #1 and #2 have a swimming pool. The dwellings range in size from 2,957 to 4,057 square feet of living area and have improvement assessments ranging from \$150,188 to \$244,582 or from \$50.79 to \$60.29 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer argued 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.

The record contains seven assessment comparables for the Board's consideration. The Board finds the comparables offered by the parties are not particularly similar to the subject. For example, appellant's comparables are dissimilar in their two-story design and are located over one mile from the subject. Additionally, appellant's comparable #1 has an inferior crawl space foundation when compared to the subject's partial finished basement. The comparables submitted by the board of review are older in age and two comparables are not located in close proximity to the subject. In addition, board of review comparable #3 has an inferior crawl space foundation when compared to the subject's partial finished basement. Nonetheless, the comparables have improvement assessments ranging from \$162,829 to \$244,582 or from \$43.98 to \$60.29 per square foot of living area. The subject property has an improvement assessment of \$192,261 or \$54.22 per square foot of living area, which falls within the range established by both parties' comparables. The Board further finds comparable #1 submitted by the board of review is the most similar comparable contained in the record in terms of location, design, dwelling size, and most features. It has an improvement assessment of \$193,686, which further justifies the subject's improvement assessment of \$192,261. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's

improvement assessment is supported. Therefore, the Board finds the appellant failed to demonstrate a lack of uniformity by clear and convincing evidence. As a result, no reduction in the subject's improvement assessment 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 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.

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 17, 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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