



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

APPELLANT: Thomas Gornick
DOCKET NO.: 19-08696.001-R-1
PARCEL NO.: 10-15-303-028

The parties of record before the Property Tax Appeal Board are Thomas Gornick, 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: \$56,426
IMPR.: \$165,638
TOTAL: \$222,064

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 is improved with a two-story dwelling of wood siding exterior construction containing 3,888 square feet of living area. The dwelling was built in 1996 and is approximately 23 years old. Features of the home include a full basement that is partially finished with a 1,737 square foot recreation room, central air conditioning, two fireplaces, 5½ bathrooms, and an attached garage with 990 square feet of building area. The property has a site with approximately 24,830 square feet of land area and is located in Mundelein, Fremont 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 improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,582 to 4,244 square feet of living area. The dwellings range in age from

19 to 27 years old. Each property has a full basement with one having 1,039 square feet of finished area, central air conditioning, one or two fireplaces, 3½ or 4½ bathrooms, and an attached garage ranging in size from 664 to 768 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .04 to .38 of one mile from the subject property. The comparables have improvement assessments ranging from \$134,079 to \$153,520 or from \$36.17 to \$38.41 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$144,847.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$222,064. The subject property has an improvement assessment of \$165,638 or \$42.60 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 improved with two-story dwellings of wood siding, brick or stucco and brick exterior construction ranging in size from 3,970 to 4,552 feet of living area. The dwellings were built from 1997 to 2002. Each property has a full or partial basement with two having finished area of 2,036 or 1,490 square feet, central air conditioning, one to three fireplaces, 3½ or 4 full bathrooms and two ½-bathrooms, and an attached garage ranging in size from 692 to 914 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .08 to .54 of one mile from the subject property. The comparables have improvement assessments ranging from \$167,502 to \$186,803 or from \$39.58 to \$45.52 per square foot of living area, including land.

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 information on eight comparables to support their respective positions. The comparables submitted by the parties are relatively similar to the subject in location, age, style, and construction. The Board gives less weight to board of review comparable #2 as the dwelling is approximately 17% larger than the subject dwelling and is not as similar to the subject dwelling in size as are the remaining comparables. The Board finds the appellant's comparables would require upward adjustments because they have fewer number of bathrooms and smaller garages than the subject. Additionally, appellant's comparables #1, #2 and #3 would require upward adjustments because each lacks finished basement area, and each has one less fireplace than the subject property. Board of review comparables #1 and #3 would require upward adjustments as each has two less bathrooms than the subject and each has an unfinished basement while the subject has finished basement area. Additionally, board of review comparables #3 and #4 would require upward adjustments because each has one less fireplace

than the subject property and each has a smaller garage than the subject property. Overall, these seven comparables have improvement assessments that range from \$134,079 to \$180,704 or from \$36.17 to \$45.52 per square foot of living area. The subject's improvement assessment of \$165,638 or \$42.60 per square foot of living area falls within the range established by the best comparables and demonstrates the subject dwelling is being equitably assessed after considering necessary adjustments to the comparables.

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 exists based on the evidence in this record.

In conclusion, 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: July 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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