



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

APPELLANT: Mark Gryl
DOCKET NO.: 19-08809.001-R-1
PARCEL NO.: 16-36-114-024

The parties of record before the Property Tax Appeal Board are Mark Gryl, 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: \$102,061
IMPR.: \$161,926
TOTAL: \$263,987

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 two-story dwelling of brick exterior construction with 3,540 square feet of living area. The dwelling was constructed in 1987 and is approximately 32 years old. The dwelling has a reported effective age of 1993 due to remodeling and an addition in 2017.¹ Features of the home include a basement with a 1,000 square foot recreation room, central air conditioning, a fireplace, a 484 square foot garage and a 684 square foot inground swimming pool. The property has a 12,950 square foot site and is located in Highland Park, Moraine Township, Lake County.

¹ The board of review provided a copy of the subject's property record card which depicts a building permit was issued for an addition on December 9, 2015 with a cost of construction amount of \$179,000. The property record card indicated that the subject dwelling has an effective age of 1993 and the property also has an inground swimming pool, which was unrefuted by the appellant.

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 with the same assessment neighborhood code as the subject and located within .50 of a mile from the subject property. The comparables are improved with two-story dwellings of wood siding, brick, stucco or stone exterior construction ranging in size from 3,313 to 4,654 square feet of living area. The dwellings range in age from 40 to 80 years old. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 437 to 798 square feet of building area. The comparables have improvement assessments that range from \$121,956 to \$191,533 or from \$39.08 to \$41.58 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$143,989 or \$40.67 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 \$263,987. The subject property has an improvement assessment of \$161,926 or \$45.74 per square foot of living area. In support of its contention of the correct assessment, the board of review through the township assessor, submitted information on three equity comparables with the same assessment neighborhood code as the subject and located within .69 of a mile from the subject property. The board of review's comparable #3 is the same property as the appellant's comparable #4. The comparables are improved with two-story dwellings of wood siding, stucco or stone and wood siding exterior construction ranging in size from 2,933 to 3,199 square feet of living area. The dwellings were built from 1979 to 1982 with comparables #1 and #2 having reported effective ages of 1989 and 1983, respectively. The board of review reported that each comparable has a basement, two of which are finished with a recreation room. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 550 to 700 square feet of building area. The comparables have improvement assessments that range from \$121,956 to \$158,890 or from \$41.58 to \$49.67 per square foot of living area.

In response to the appellant's evidence, the board of review asserted that the subject is superior to the appellant's comparable in original construction, effective age (1987/1993), recreation room finish and inground swimming pool. The board of review stated that the assessor's comparables are more similar to the subject in key features and above ground living area, which supports the subject's current assessment.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 record contains a total of six suggested equity comparables for the Board's consideration, as one comparable was common to both parties. The Board has given reduced weight to the appellant's comparables and board of review comparable #3 due to differences from the subject in dwelling size, age and/or lack of a basement recreation room.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2. The Board finds these comparables are overall more similar to the subject in location, dwelling size, design, age and some features. However, both comparable dwellings are somewhat smaller in size, older in age and have smaller basement recreation rooms when compared to the subject dwelling. Furthermore, neither comparable has an inground swimming pool, like the subject. Nevertheless, these two comparables have improvement assessments of \$134,347 and \$158,890 or \$42.05 and \$49.67 per square foot of living area. The subject's improvement assessment of \$161,926 or \$45.74 per square foot of living area falls between the two best comparables in the record on a square foot basis but greater than both comparables in terms of overall improvement, which appears to be logical given its larger dwelling size and superior features. Based on this record and after considering adjustments to the comparables for differences when compared to 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. 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 presented.

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: June 21, 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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