



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

APPELLANT: Andrew Hall
DOCKET NO.: 20-00890.001-R-1
PARCEL NO.: 15-33-108-010

The parties of record before the Property Tax Appeal Board are Andrew Hall, 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: \$29,277
IMPR.: \$102,864
TOTAL: \$132,141

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 2020 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 tri-level style dwelling of wood siding exterior construction with 1,852 square feet of above-grade living area. The dwelling was constructed in 1979 and is approximately 41 years old. Features of the home include a partially finished basement, central air conditioning, a fireplace, and a garage containing 462 square feet of building area. The property has a 6,830 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant, Andrew Hall, appeared before the Property Tax Appeal Board contending overvaluation¹ and inequity in assessment with regard to the land and improvement (dwelling) as the bases of the appeal. In support of these arguments, the appellant submitted a grid with

¹ Although the appellant marked only "assessment equity" on the Residential Appeal form as the basis of the appeal, the evidence submitted (including appellant's evidence in rebuttal) reveal that the appellant is contesting the assessments on the grounds of both market value (overvaluation) and inequity in assessments (uniformity).

information on four comparable properties, two of which contain sales data. The comparables are located within .37 of a mile from the subject and within the same assessment neighborhood code as is assigned to the subject property. The comparables have sites ranging in size from 6,826 to 16,544 square feet of land area and are improved with tri-level style dwellings with wood siding exterior construction that range in size from 1,852 to 2,205 square feet of above-grade living area. The dwellings were built from 1978 to 1985. Two comparables each feature an unfinished basement; two comparables each have a fireplace; and each comparable has central air conditioning and a garage ranging in size from 420 to 480 square feet of building area. The comparables have land assessments ranging from \$24,125 to \$29,677 or from \$1.65 to \$4.29 per square foot of land area, and improvement assessments ranging from \$88,644 to \$118,305 or from \$47.17 to \$58.34 per square foot of above-grade living area. Comparables #3 and #4 sold in June and May 2019 for prices of \$399,900 and \$355,000 or for \$181.38 and \$191.68 per square foot of living area, land included, respectively.

The appellant also submitted rebuttal evidence consisting of a memorandum contending the following: The **average** land assessed value of the board of review comparables is higher than the **average** land assessed value of all properties in Vernon Township and therefore should not be considered; the appellant's calculation takes into account "the entire population of properties in Vernon Township" unlike the board of review comparables; accepting only the select comparables as the basis for the land assessment would result in non-uniform valuation for the subject property in violation of constitutional protection; the board of review comparable sales sold in 2017 and are not as accurate reflections of the subject's market value as the appellant's two comparable sales that sold more proximate in time to the assessment date at issue; and accepting evidence submitted by the board of review would be a violation of appellant's constitutional rights for taxes to be levied uniformly.

The appellant testified before the Property Tax Appeal Board that the subject's assessment is contrary to the mandates of the Illinois Property Tax Code that all property should be uniformly assessed. The appellant clarified that the first two comparables (appellant's comparables #1 and #2) are submitted in support of the appellant's land assessment argument, and the last two comparables (#3 and #4) support the overvaluation argument. When asked for clarification about the improvements of the first two comparables, the appellant stated that the improvements of comparables #1 and #2 are "very different" from the subject dwelling and they were submitted in support of the lack of land uniformity argument, not the improvement. The appellant testified that some lots in the neighborhood that are twice as large relative to the subject's site are not assessed at twice the value. This appears to be inequity in assessment. Furthermore, the appellant argued that the subject's land assessment should be based on the average assessment of all the lots in Vernon Township. Furthermore, the land assessments lack uniformity as lots are not assessed at the same price per square foot. As to the improvement assessment, the appellant argued that his comparable #4 which is nearly identical to the subject dwelling is assessed much lower. Based on this evidence and arguments, the appellant requested a reduction to both the subject's land and improvement.

Under cross-examination, the appellant acknowledged that he purchased the subject property in June 2018 for a price of \$395,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$132,141. The subject's assessment reflects a market value of \$396,939 or \$214.33 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$29,277 or \$4.29 per square foot of land area, and an improvement assessment of \$102,864 or \$55.54 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted two grids with information on ten comparable properties including two comparables containing sales data. The comparables are located within 727 feet from the subject and within the same assessment neighborhood code as is assigned to the subject property.² The comparables have parcels that range in size from 6,830 to 14,710 square feet of land area and are each improved with a tri-level style dwelling with wood siding exterior construction each containing 1,852 square feet of above-grade living area. The dwellings were built in either 1979 or 1980. Each dwelling has a basement with five being partially finished. Each home also has central air conditioning, a fireplace, and a garage containing 462 square feet of building area. Comparables #6 and #7 each have an inground swimming pool. The comparables have land assessments ranging from \$29,277 to \$33,415 of from \$2.16 to \$4.29 per square foot of land area, and improvement assessments ranging from \$107,918 to \$117,755 or from \$58.27 to \$63.58 per square foot of above-grade living area. Comparables #8 and #10 sold in July and May 2017 for prices of \$477,500 and \$385,000 or for \$257.83 and \$207.88 per square foot of above-grade living area, including land.

Appearing at the hearing as designee on behalf of the board of review was Jack L. Perry II. Mr. Perry contended that with respect to land equity argument, in totality of the evidence in the record, there are three comparables that are nearly identical to the subject in land size, which are appellant's comparable #3 and board of review comparables #3 and #5. These three comparables also have the exact same land assessed values. Moreover, Mr. Perry argued that appellant's land equity comparables (appellant's comparables #1 and #2) are more than double the size of the subject's site and therefore, not as good comparables as those of similar size. With regard to the improvement, the board of review submitted ten comparables that are virtually identical to the subject improvement with the exception that several have unfinished basement areas. In addition, appellant's comparable #3 supports the subject's land and improvement assessments. As to the market value issue, Mr. Perry argued that the subject's sale in June 2018 for a price of \$395,000 is the best indicator of the subject's market value. Based on this evidence and arguments, the board of review requested that the subject's land and improvement assessments be confirmed.

Upon questioning by the appellant with regard to varying land assessments, Mr. Perry responded that lots of similar size and location as the subject site are assessed at the same rate as the subject. As to the lots that are much larger than the subject, the buildable portion of the lots are typically assessed at a higher price per square foot than the surplus land area resulting in different prices per square foot for different land sizes. Additionally, variables such as location,

² For clarity, the Board has renumbered the board of review comparables on the second grid as comparables #6 through #10.

view, and “economies of scale” will account for differences in the price per square foot of land area.

Conclusion of Law

The taxpayer contends in part assessment inequity with respect to the land and improvement (dwelling) 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).

Initially, the appellant raises a constitutional argument with respect to the uniformity in taxation regarding the subject’s land and improvement. As the appellant correctly noted, the Property Tax Code and the Illinois Constitution require properties to be uniformly assessed. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The supreme court in Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that “[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation.” (Apex Motor Fuel, 20 Ill. 2d at 401). The court in Apex Motor Fuel further stated:

the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for 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 in its general operation. A practical uniformity, rather than an absolute one, is the test. [citation.]

Apex Motor Fuel, 20 Ill. 2d at 401. The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill. 2d at 21.

The appellant argues that the **average** land assessed value of the board of review comparables is higher than the **average** land assessed value of all properties in Vernon Township. As noted above, the constitutional provision for uniformity does not require a mathematical equality and, thus, “average” calculations is not the test for uniformity. 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 in its general operation. A **practical** uniformity, rather than an **absolute** one, is the test.

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 Board finds the parties submitted a total of fourteen equity comparables for the Board's consideration which present varying degrees of similarity to the subject property. The Board gave less weight to appellant's comparables #1 and #2 as they are significantly larger in lot size relative to the subject's site, and comparable #3 based on its larger dwelling size when compared to the subject dwelling. The Board also gave less weight to board of review comparable #1 based on its significantly larger site relative to the subject, and board of review comparables #6 and #7 based on each having an inground swimming pool, a feature that the subject lacks.

The Board finds the best evidence of equity in land and improvement assessments in this record to be appellant's comparable #4 and board of review comparables #2, #3, #4, #5, #8, #9, and #10 which are nearly identical to the subject in lot size, dwelling size, location, age, design, exterior construction, and most features. These most similar comparables in the record have land assessments ranging from \$29,277 to \$30,975 or from \$3.42 to \$4.29 per square foot of land area, and improvement assessments ranging from \$88,644 to \$112,068 or from \$47.86 to \$60.51 per square foot of living area. The subject's land assessment of \$29,277 or \$4.29 per square foot of land area, and an improvement assessment of \$102,864 or \$55.54 per square foot of above-grade living area falls within the range established by the most similar equity comparables in the record. On this record, the Board finds the appellant did not prove by clear and convincing evidence that the subject's land or improvement are inequitably assessed and, thus, a reduction to the subject's land and improvement assessments is not warranted based on the grounds of uniformity.

In the alternative, the appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on the basis of overvaluation.

The record contains a total of four comparable sales with two comparables submitted by each party. Although the only two comparable sales submitted by the board of review are nearly identical to the subject in virtually all characteristics, the Board gave reduced weight to these comparables (board of review comparables #8 and #10) as the sales occurred in May and July 2017, dates less proximate in time to the January 1, 2020 assessment date at issue and therefore less likely to be reflective of subject's market value as of that date than the two comparables submitted by the appellant. As to the appellant's comparable sales, appellant's comparable #3 is larger in dwelling size and has a larger basement area when compared to the subject. Moreover,

comparable #3 is nearly identical in characteristics to appellant's comparables #1 and #3, which the appellant acknowledged at the hearing were dissimilar to the subject dwelling and were only submitted in support of the land assessment argument. The only truly similar comparable sale in the record that sold proximate to the assessment date at issue is appellant's comparable sale #4.

Section 1910.65 of the Rules of the Property Tax Appeal Board states as follows:

Proof of the market value of the subject property may consist of the following: 1) an appraisal of the subject property as of the assessment date at issue; 2) a recent sale of the subject property; 3) documentation evidencing the cost of construction of the subject property including the cost of the land and the value of any labor provided by the owner if the date of construction is proximate to the assessment date; or 4) documentation of **not fewer than three recent sales** of suggested comparable properties together with documentation of the similarity, proximity and lack of distinguishing characteristics of the sales comparables to the subject property. [Emphasis added] 86 Ill.Admin.Code §1910.65(c)(4).

The Board finds the appellant's submission in support of the overvaluation argument does not meet the threshold requirement of the Property Tax Appeal Board Rules, nor does it overcome the burden of moving forward with substantive documentary evidence to substantiate a reduction in the subject's assessment based on overvaluation. In addition, the Board finds that although somewhat outdated, the subject's sale in June 2018 for a price of \$395,000 supports the subject's current market value of \$396,939 as reflected by the assessment. Consequently, on this record, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject property is over-assessed and, therefore, a reduction to the subject's total assessment is not warranted on the grounds of overvaluation.

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: September 20, 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

Andrew Hall
28 Somerset Lane
Buffalo Grove, IL 60089

COUNTY

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