FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michael & Roberta Zimring
DOCKET NO.: 20-00921.001-R-1
PARCEL NO.: 16-21-305-005

The parties of record before the Property Tax Appeal Board are Michael & Roberta Zimring, the appellants, by attorney Michael Zimring, of Zimring & Zimring, in Highland Park, 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:	$109,871
IMPR.:	$174,055
TOTAL:	$283,926

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 one-story single-family dwelling of brick exterior construction with 2,896 square feet of living area. The dwelling was constructed in 1968. Features of the home include a partial basement with a recreation room, central air conditioning, two fireplaces and an attached two-car garage containing 552 square feet of building area. The property has an approximately 40,080 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellants assert both a contention of law and assessment inequity concerning the improvement as the bases of the appeal; no dispute was raised concerning the land assessment. In support of the inequity argument, the appellants submitted information on three comparables

along with their property record cards, an eight-page brief with Exhibits A and B[1], and a Statement of appellant Michael Zimring with Exhibits 1 – 4.

The comparable properties in the Section V grid analysis are each located in close proximity and within the same assessment neighborhood code as the subject dwelling. The comparables are one-story dwellings of brick or wood siding exterior construction that were built from 1956 to 1968, where the oldest dwelling has an effective age of 1958. The homes range in size from 3,040 to 3,477 square feet of living area. Comparable #2 has a basement with finished area and the other homes do not have basements. Each dwelling features central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 632 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from $121,483 to $182,683 or from $34.94 to $56.68 per square foot of living area.

In the brief, the attorney/homeowner reports there is a pending appeal on this property before the Property Tax Appeal Board known as Docket No. 19-03257.001-R-1 (Exhibit A). Appellants next assert they are incorporating documents and the matters set forth in their 2019 PTAB Appeal by reference and making them a part of this 2020 appeal, including their legal brief and all evidence. Pursuant to the Board's procedural rules, "Every petition for appeal shall state the facts upon which the contesting party bases an objection to the decision of the board of review, together with a statement of the contentions of law the contesting party desires to raise. If contentions of law are raised, the contesting party shall submit a brief in support of his position with the petition." (86 Ill.Admin.Code §1910.30(h)). Therefore, while a party is technically not entitled to file an appeal in this manner, as a courtesy, the Property Tax Appeal Board will reiterate the legal issues determined in Docket No. 19-03257.001-R-1 in this decision (86 Ill.Admin.Code §§1910.67(h)(1)(B) and (D)).

In that 2019 tax year appeal, the appellants argued understanding the appeal for this property must be viewed in light of prior tax year appeals for 2011 and 2015, each of which is notably the first year of a new general four-year assessment cycle in Lake County when all properties in the jurisdiction are revalued (35 ILCS 200/9-155). The appellants stated they have used these same three comparable dwellings in each tax year both before the county and the Property Tax Appeal Board. Based on this same equity evidence, for 2011 the subject's original assessment of $57.00 per square foot of living area was reduced by the Lake County Board of Review to $41.20 per square foot of living area (2019's Exhibit A). For the 2015 tax year, the Lake County Board of Review reduced the subject's improvement assessment to $54.82 per square foot of living area (2019's Exhibit B) and, thereafter, as a consequence of filing a 2015 tax year appeal with the Property Tax Appeal Board, the appellants and the board of review came to a settlement reflecting an assessment of $45.00 per square foot of living area (2019's Exhibits C & D).

For the 2019 tax year assessment of the subject property, the appellants argue that the township assessor has "again disregarded judicial findings and decisions pertaining to Appellants' constitutional uniformity rights" since the three equity comparables presented by the appellants have relatively small 2019 increases from their 2015 improvement assessments. In contrast, the

[1] Exhibit B in the 2020 appeal is a copy of the Final Decision issued by the Lake County Board of Review for this property in tax year 2020 issued on December 29, 2020.

subject dwelling has a 47% increase from the agreed upon 2015 assessment. The foregoing data points are next outlined in the 2019 brief in a chart displaying the per-square-foot improvement assessments for each comparable in the first year of the quadrennial assessment cycle as compared to the subject (2019 brief, p. 4). The appellants further contend that since there have been no substantial structural improvements to the subject dwelling, the subject's large assessment increase is not warranted given the assessments of comparable properties have remained substantially the same (2019's Exhibit G).

For the 2019 tax year appeal before the Lake County Board of Review, the appellants also provided Exhibit F in support of the inequity argument and were granted a reduction resulting in the issuance of 2019's Exhibit H with an improvement assessment of $60.00 per square foot of living area. The appellants contend that the township assessor provided no contrary evidence for the appeal before the board of review (2019 Zimring Statement & Exhibit 1; 2019's Exhibit K).

In light of the foregoing factual recitation in summary in both the 2019 tax year brief and reiterated in summary in the 2020 appeal, the appellants argue a consistent pattern of excessive overvaluation by the township assessor and where the 2015 assessment set the baseline for establishment of the 2019 assessment; in the absence of township assessor data denying bias and/or a consistent pattern of overvaluation, this results in circumstantial evidence of a flawed 2019 assessment; the board of review erred as a matter of law in its determination; the gap in the per-square-foot assessment of the subject property and the three comparable properties continues to expand on a percentage basis as further displayed in a chart included in the 2020 brief filed by the appellants; and, in light of the foregoing, the Property Tax Appeal Board should find the subject's improvement assessment should revert to an improvement assessment of $45.00 per square foot of living area, in accordance with the 2015 tax year decision.

Based on this evidence and foregoing arguments, the appellants requested a reduced improvement assessment of $130,318 or $45.00 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 $283,926. The subject property has an improvement assessment of $174,055 or $60.10 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on four equity comparables located in the same assessment neighborhood code as the subject dwelling. The comparables are either one-story or two-story dwellings of brick or wood siding exterior construction that were built from 1960 to 1979. The homes range in size from 2,730 to 3,018 square feet of living area. Three of the comparables each have a basement, two of which have finished area and comparable #3 has no basement (a lower level according to the grid data). Each dwelling features central air conditioning, one to three fireplaces and a garage ranging in size from 750 to 1,134 square feet of building area. Comparables #1, #2 and #3 each have an inground swimming pool and comparable #4 has a tennis court. The comparables have improvement assessments ranging from $166,667 to $247,737 or from $61.05 to $86.17 per square foot of living area.

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

In an eight-page rebuttal, the attorney/homeowner initially reiterated the interpretations of prior assessment facts for tax years 2011, 2015 and 2019 detailed in the original legal brief for the proposition that the subject's improvement assessment should remain unchanged from the 2015 tax year appeal before the Property Tax Appeal Board that was issued as the result of a stipulation between the parties. Furthermore, since the board of review did not respond to the contention of law, the appellant contends the legal citations and interpretations of law/facts is dispositive for this appeal.

As to the board of review submission, the appellants contend the 2014 sale of board of review comparable #2 was previously rejected in prior appeals by the Lake County Board of Review as it was not used throughout the jurisdiction in compliance with Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228 (1998). As to board of review comparable #1, the appellants assert this dwelling is more accurately described as a "hillside ranch" with three levels that are above ground on the back side, rather than a standard one-story dwelling. Moreover, the appellants noted differences in the number of bathrooms/fixtures, garage size, age and pool amenity between comparable #1 and the subject. The appellants contend that the living area square footage of comparable #1 would more accurately be 5,750 square feet or twice what is reported by the assessing officials.[2] The appellants criticized the presentation of board of review comparable #3 as the dwelling was rehabbed/remodeled in 1990, 1991 and 1992 whereas the subject has had no such upgrades in addition to the fact this property has a much larger garage and a pool which differ from the subject property. Lastly, the appellants contend that board of review comparable #4 is an inappropriate comparable since it is of a two-story design as compared to the subject's one-story dwelling, in addition to the fact that the garage is larger than the subject's and this comparable has a tennis court which is not an amenity of the subject property.

In conclusion, the appellants contend they have established lack of assessment equity and are entitled to a reduction in the subject's improvement assessment identical to that issued for tax year 2015.

Conclusion of Law

1. *Contention of Law*

When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). While technically as previously noted in this decision, the appellants' entire brief and evidence on the contention of law issue should have been filed as supporting documentation as part of this 2020 tax year appeal, the Board will, as a courtesy, reiterate its detailed ruling on the contention of law that was issued in Docket No. 19-03257.001-R-1.

As an initial matter, the appellants' complaints regarding the assessment determination by the township assessor and the appeal process before the Lake County Board of Review will be

[2] As a general rule, assessing officials utilize the above-grade or above-ground living area square footage in the assessing process for all properties since that level of finish typically is of higher quality than the level of finish utilized in finished areas below ground.

briefly addressed. The law is clear that proceedings before the Property Tax Appeal Board are de novo "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review . . . ." (86 Ill.Admin.Code §1910.50(a)). Moreover, the Board shall make a decision in each appeal or case appealed to it, and the decision shall be based upon equity and the weight of evidence and not upon constructive fraud, and shall be binding upon appellant and officials of government. (35 ILCS 200/16-185). Thus, each decision by the Board is necessarily fact specific and based upon the particular record of each case. The jurisdiction of the Property Tax Appeal Board is limited to determining the correct assessment of the property appealed to it; the Board has no jurisdiction to address any alleged procedural and/or due process violations alleged with regard to actions and/or inactions at the local board of review level. (35 ILCS 200/16-180).

The Board accords the appellants' legal arguments little merit. Regardless of the authority granted to assessors, the board of review clearly has the authority to revise assessments annually. The Board finds once the taxpayer appealed to the board of review, the assessment became the action of the board of review. The Board further finds the Property Tax Code requires boards of review to review and approve any assessment changes initiated by the assessor. Section 9-80 of the Property Tax Code provides in part:

> All changes and alterations in the assessment of property shall be subject to revision by the board of review in the same manner that the original assessments are reviewed. (35 ILCS 200/9-80).

The Board finds the framework of the Property Tax Code illustrates the broad authority of boards of review to review and change individual assessments as appears fair and just. The Board finds in this appeal the Lake County Board of Review determined the subject's final assessment. The evidence disclosed the appellants filed a complaint with the board of review contesting the subject's assessment.

Furthermore, Section 16-55 of the Property Tax Code provides in pertinent part:

> On written complaint that any property is overassessed or under assessed, the board shall review the assessment, and correct it, as appears to be just, but in no case shall the property be assessed at a higher percentage of fair cash value than other property in the assessment district prior to equalization by the board or Department . . . The board may also, at any time before its revision of the assessments is completed **in every year, increase, reduce, or otherwise adjust the assessment of any property, making changes in the valuation as may be just, and shall have full power over the assessment of any person and may do anything in regard thereto that it may deem necessary to make a just assessment**, but the property shall not be assessed at a higher percentage of fair cash value than the assessed valuation of other property in the assessment district prior to equalization by the board or the Department. . . Before making any reduction in assessments of its own motion, the board of review shall give notice to the assessor or chief county assessment officer who certified the assessment, and give the assessor or chief county assessment officer an opportunity to be heard thereon . . .(35 ILCS 200/16-55).

The Board finds these statutes clearly provide that the board of review has broad authority, by its own motion or upon written complaint, in any year to review the assessment of any property, and revise and correct that assessment as appears to be just. The only constraint to the board of review's action is that the revision or correction must result in a uniform assessment, that is an assessment that is at the same percentage of fair cash value as other similar property in the same assessment district. The board of review performed its duties as it is entitled and authorized to do so by the Property Tax Code.

Furthermore, section 9-75 of the Property Tax Code provides:

> The chief county assessment officer of any county with less than 3,000,000 inhabitants, **or the township or multi-township assessor of any township in that county, may in any year revise and correct an assessment as appears to be just.** Notice of the revision shall be given in the manner provided in Sections 12-10 and 12-30 to the taxpayer whose assessment has been changed. (35 ILCS 200/9-75).

The Board finds section 9-75 of the Property Tax Code clearly grants power to the chief county assessment officer and the township assessor to revise and correct individual assessment as appears to be just. The assessment officials as well as the board of review utilized their statutory authority to revise and correct the subject's assessment.

Finally, as noted previously, the appellants report the reduction in assessments that were previously granted in the first year of each new general assessment cycle, 2011 and 2015, or the quadrennial reassessment cycle that is mandated by Section 9-155 of the Property Tax Code (35 ILCS 200/9-155):

> Valuation in general assessment years. On or before June 1 in each general assessment year in all counties with less than 3,000,000 inhabitants, and as soon as he or she reasonably can in each general assessment year in counties with 3,000,000 or more inhabitants, or if any such county is divided into assessment districts as provided in Sections 9-215 through 9-225, as soon as he or she reasonably can in each general assessment year in those districts, the assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year, or as provided in Section 9-180, and assess the property at 33 1/3% of its fair cash value, or in accordance with Sections 10-110 through 10-140 and 10-170 through 10-200, or in accordance with a county ordinance adopted under Section 4 of Article IX of the Constitution of Illinois. The assessor or deputy shall set down, in the books furnished for that purpose the assessed valuation of properties in one column, the assessed value of improvements in another, and the total valuation in a separate column.

Since 2019 began a new quadrennial or general assessment cycle that runs through 2022, based upon the foregoing statutory provisions, the Property Tax Code makes it clear that the subject

property's stipulated assessments in the prior assessment cycles of 2011 and 2015 do not set a baseline or benchmark for purposes of establishing the subject's current assessment.

After the appellants pursued an appeal at the local level for tax year 2020, the Lake County Board of Review issued a written decision, which in turn conferred jurisdiction upon the Property Tax Appeal Board. The Property Tax Appeal Board's jurisdiction is to determine the correct assessment of a property, which is the subject of an appeal based on the equity and weight of the evidence. (35 ILCS 200/16-180 and 16-185).

2. Assessment equity

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 United States Supreme Court has considered the requirements of equal treatment in the assessment process with respect to the Equal Protection Clause of the federal constitution. In Allegheny Pittsburgh Coal v. Webster County, 109 S.Ct. 633 (1989), the Court held that the "Clause tolerates occasional errors of state law or mistakes in judgment when valuing property

for tax purposes [citation omitted]", and "does not require immediate general adjustment on the basis of the latest market developments. In each case, the constitutional requirement is the seasonable attainment of a rough equality in tax treatment of similarly situated property owners." The courts look to the county as a whole in order to determine whether the property at issue is being assessed in accordance with the constitutional guaranty of equality and uniformity of taxation.

The appellants argue that since three nearby comparable properties were utilized for assessment appeals in tax years 2011, 2015 and 2019 and those three comparables have not had a similar increase in assessment as the subject had in 2019 and/or as exists in tax year 2020, uniformity in assessments had not been achieved. Thus, the appellants attempted, in part, to demonstrate the subject's assessment was inequitable because of the percentage increases in its assessment from 2011 to 2015 to 2019 and into 2020 as compared to the lack of similar percentage increases and/or varying decreases afforded to the appellants' three comparable properties for the same tax years (2020 Zimring Statement with Exhibits 1 - 4). The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments annually, if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables # 1 and #3 along with board of review comparables #3 and #4 as each of these dwellings differ in foundation type and finished lower level when compared to the subject dwelling with a partial basement with finished area.

On this limited record, the Board finds the best evidence of assessment equity to be appellants' comparable #2 and board of review comparables #1 and #2. The Board finds these properties are similar to the subject in location, design, age, dwelling size, foundation type and/or several features, although two comparables have pools which is not a feature of the subject and one comparable is newer than the subject such that adjustments for differences must be considered in comparison to the subject. These three comparables have improvement assessments ranging from $182,683 to $247,737 or from $56.68 to $87.16 per square foot of living area. The subject's improvement assessment of $174,055 or $60.10 per square foot of living area falls

below the best comparables in this record in terms of overall improvement assessment and is at the low-end of the range as shown by the best comparables in the record on a per-square-foot basis. The Board finds that the subject's improvement assessment appears to be logical given adjustments for differences, such as the subject's large finished basement area along with a downward adjustments to the comparables for pool amenities.

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 contained in the record disclose 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. Based on this record and after a thorough examination of the entire record and legal arguments, the Board finds the appellants 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:

C E R T I F I C A T I O N

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

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