



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

APPELLANT: Ross Peters
DOCKET NO.: 20-03296.001-R-1
PARCEL NO.: 16-22-309-009

The parties of record before the Property Tax Appeal Board are Ross Peters, the appellant, by attorney Anthony DeFrenza, of the Law Office of DeFrenza & Mosconi PC in Northbrook; 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: \$52,331
IMPR.: \$53,157
TOTAL: \$105,488

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 1-story ranch-style dwelling of brick exterior construction with 1,300 square feet of living area. The dwelling was constructed in 1955 and is approximately 66 years old. Features of the home include an unfinished basement and central air conditioning. The property has a 9,100 square foot site and is located in Highland Park, Moraine 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 a grid analysis containing information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables consist of 1-story ranch-style homes of brick exterior construction that range in size from 980 to 1,492 square feet of living area. The homes range in age from 68 to 73 years old. The comparables each feature an unfinished basement and one or

two fireplaces; two comparables have central air conditioning; and three comparables feature a garage ranging in size from 240 to 308 square feet of building area. The comparables have improvement assessments that range from \$44,855 to \$54,924 or from \$30.76 to \$39.32 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$47,430 or \$36.48 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 \$105,488. The subject property has an improvement assessment of \$53,157 or \$40.89 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted two separate grid analyses with information and assessment data on eight comparable properties, six of which are located in the same assessment neighborhood code as the subject property.¹ The comparables consist of 1-story ranch-style dwellings with brick or wood siding exteriors ranging in size from 1,110 to 1,490 square feet of living area. The homes were built from 1947 to 1957 with comparables #4, #5, and #6 being built in 1949, 1950, and 1957 and have effective built years of 1958, 1978, and 1960, respectively. Six comparables each feature a partially finished basement; seven comparables have central air conditioning; six comparables have one or two fireplaces; and six comparables have a garage ranging in size from 231 to 550 square feet of building area. The comparables have improvement assessments that range from \$52,630 to \$67,264 or from \$37.48 to \$53.47 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 parties submitted a total of twelve comparables with equity data in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1, #2, and #4, along with board of review comparables #2 through #5, and #7 and #8 based on each of these comparables having a garage, a feature that the subject lacks.

The Board finds the best evidence of equity in assessment to be appellant's comparable #3 and board of review comparables #1, and #6 which each lack a garage feature, as does the subject, and are otherwise also similar to the subject in terms of location, design, dwelling size, age, and

¹ In addition to the equity grid analysis, the board of review also submitted a separate grid analysis containing information on three comparable sales in support of the subject's fair market value. As this appeal is based on uniformity (equity in assessment) and not market value, the Board will not analyze the market value argument. The Board has renumbered the second set of comparables as #6 through #8 for ease of reference.

some features. These three most similar comparables in the record have improvement assessments ranging from \$46,269 to \$62,602 or from \$39.05 to \$44.40 per square foot of living area. The subject's improvement assessment of \$53,157 or \$40.89 per square foot of living area falls within the range established by the most similar comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis. Based on this record, the Board finds that the appellant did not establish by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, no reduction in the subject's improvement assessment is warranted.

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.

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:

April 18, 2023



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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