



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

APPELLANT: Norman Lynn
DOCKET NO.: 21-02977.001-R-1
PARCEL NO.: 16-23-205-011

The parties of record before the Property Tax Appeal Board are Norman Lynn, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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: \$144,177
IMPR.: \$259,336
TOTAL: \$403,513

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 2021 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 2-story dwelling of brick exterior construction with 5,287 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and an attached garage containing 650 square feet of building area. The subject property has a site of approximately 23,000 square feet of land area 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 with information on three equity comparables located within .68 of a mile from the subject, one of which is located within the same assessment neighborhood code as the subject property. The comparables are described as 2-story homes of stucco or stone exterior construction ranging in size from 5,325 to

5,632 square feet of living area. The homes were built from 1890 to 1965 with comparables #1 and #2 being built in 1890 and 1920 and having effective ages of 1955 and 1963, respectively. The comparables are described as each having a finished basement, central air conditioning, two to four fireplaces, and an attached garage ranging in size from 418 to 1,063 square feet of building area. Comparable #2 has an inground swimming pool. The improvement assessments of the comparables range from \$226,329 to \$257,754 or from \$42.50 to \$46.33 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$403,513. The subject property has an improvement assessment of \$259,336 or \$49.05 per square foot of living area.

In support of its contention of the correct assessment, the board of review a grid analysis with information on three equity comparables located within .30 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story and 2.5-story dwellings with brick, stone or brick and stucco exteriors ranging in size from 4,774 to 6,283 square feet of living area. The homes were built from 1908 to 1996 with comparable #3 being built in 1908 and having an effective age of 1983. Each home features a basement, two with finished area. The comparables also each feature central air conditioning, one or two fireplaces, and an attached garage ranging in size from 692 to 964 square feet of building area. Comparable #3 has an inground swimming pool. The comparables have improvement assessments that range from \$257,717 to \$350,582 or from \$51.96 to \$59.68 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 six equity comparables in support of their positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables #1 and #2 based on being the only comparables in the record located outside of the subject's neighborhood in addition to having significantly older built ages and/or effective ages. The Board also gives less weight to board of review comparable #3 based on its significantly larger dwelling size relative to the subject dwelling, in addition to its differing design relative to the subject and an inground swimming pool, a feature that the subject lacks.

The Board finds the appellant's comparable #3 along with board of review comparables #1 and #2 to be most similar to the subject property in terms of location, design, and some features.

However, each of these comparables has a finished basement, dissimilar to the subject's unfinished basement, and they each vary from the subject in dwelling size suggesting that adjustments to these comparables need to be considered for differences from the subject in order to make them more equivalent to the subject. These most similar comparables in the record have improvement assessments ranging from \$249,737 to \$350,582 or from \$44.34 to \$59.68 per square foot of living area. The subject's improvement assessment of \$259,336 or \$49.05 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.

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. After considering adjustments to the best comparables in the record for any differences from the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not warranted.

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: October 17, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Norman Lynn, by attorney:
Abby L. Strauss
Schiller Law P.C.
33 North Dearborn
Suite 1130
Chicago, IL 60602

COUNTY

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