



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

APPELLANT: Phyllis Kerendian
DOCKET NO.: 21-04786.001-R-1
PARCEL NO.: 15-17-403-034

The parties of record before the Property Tax Appeal Board are Phyllis Kerendian, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$46,496
IMPR.: \$125,080
TOTAL: \$171,576

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 11,072 square foot site improved with a 2-story dwelling of wood siding exterior construction with 2,873 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached 441 square foot garage. The property is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to land only as the basis of the appeal. The improvement assessment is not disputed. In support of this argument, the appellant submitted a grid analysis with information on twelve land equity comparables. The comparable sites are located from .07 to .23 of a mile from the subject and within the same assessment neighborhood code as the subject property. The sites range in size from 10,522 to 11,615 square feet of land area. The comparable sites have land assessments ranging from \$39,794 to \$42,538

or from \$3.49 to \$3.98 per square foot of land area. Based on this evidence, the appellant requested the subject's land assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$171,576. The subject property has a land assessment of \$46,496 or \$4.20 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted a property record card for the subject property along with two grid analyses with information on a total of ten land equity comparables¹ located from .02 to .23 of a mile from the subject and within the same assessment neighborhood code as the subject property. The board of review comparables #8 and #10 are the same properties as appellant's comparables #7 and #10, respectively. The comparable sites range in size from 10,000 to 16,921 square feet of land area and have land assessments ranging from \$39,794 to \$50,012 or from \$2.56 to \$4.78 per square foot of land area. Based on this evidence, the board of review requested the subject's land assessment be confirmed.

Conclusion of Law

The taxpayer contends assessment inequity with respect to the land 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 land assessment is not warranted.

The parties submitted before the Property Tax Appeal Board a total of twenty land equity comparables as two comparables were common to the parties. The Board gives reduced weight to board of review comparable #6 which is larger in size relative to the subject parcel. The Board finds the remaining comparables to be similar to the subject parcel in size and proximity. These comparables have land assessments ranging from \$39,794 to \$50,012 or from \$3.49 to \$4.78 per square foot of land area. The subject's land assessment of \$46,496 or \$4.20 per square foot of land area falls well within the range established by the most similar comparables in this record both in terms of overall land assessment and on a per square foot basis. Based on the evidence in this record, the Board finds that the appellant did not establish by clear and convincing evidence that the subject's land is inequitably assessed and, therefore, no reduction in the subject's 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

¹ The PTAB has renumbered the comparables in the "Assessor's Comparables" grid as comparables #6 through #10 for clarity.

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:

July 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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