



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

APPELLANT: Mark Palmer
DOCKET NO.: 22-00666.001-R-1
PARCEL NO.: 04-16-408-011

The parties of record before the Property Tax Appeal Board are Mark Palmer, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC 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: \$6,103
IMPR.: \$42,308
TOTAL: \$48,411

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 2022 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 dwelling of wood siding exterior construction with 1,232 square feet of living area. The dwelling was constructed in 1973 and is approximately 49 years old. Features of the home include a basement, central air conditioning, and a fireplace.¹ The property has an 8,180 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject and from 0.2 of a mile to 2.1 miles from the subject. The comparables are improved with 1-story homes of wood siding, brick, or aluminum siding exterior construction ranging in size from 1,050 to 1,784

¹ Additional details regarding the subject not reported by the appellant are found in its property record card presented by the board of review and were not refuted by the appellant.

square feet of living area. The dwellings range in age from 45 to 66 years old. Each home has a basement and central air conditioning. Two homes each have a 484 or a 576 square foot garage. The comparables have improvement assessments ranging from \$24,956 to \$49,628 or from \$22.28 to \$29.60 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$33,110.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,411. The subject property has an improvement assessment of \$42,308 or \$34.34 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within the same assessment neighborhood code as the subject and from 0.01 to 0.82 of a mile from the subject. The comparables are improved with 1-story homes of aluminum or wood siding exterior construction ranging in size from 1,120 to 1,288 square feet of living area. The dwellings were built from 1964 to 1977. Each home has a basement. Four homes have central air conditioning. The comparables have improvement assessments ranging from \$40,142 to \$41,494 or from \$32.22 to \$36.89 per square foot of living area.

Based on this evidence the board of review requested confirmation of the subject's assessment.

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 record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables, due to substantial differences from the subject in dwelling size, age, and/or garage amenity, and/or their location more than one mile from the subject. The Board gives less weight to the board of review's comparable #1, which lacks central air conditioning that is a feature of the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables #2 through #5, which are more similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments that range from \$40,796 to \$41,494 or from \$32.22 to \$36.89 per square foot of living area. The subject's improvement assessment of \$42,308 or \$34.34 per square foot of living area falls above the range established by the best comparables in terms of total improvement assessment but within the range on a per square foot basis.

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 taxation 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 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. Based on this record the Board finds the appellant 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: _____

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: _____

August 20, 2024



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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