



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

APPELLANT: Lloyd Shapiro
DOCKET NO.: 22-01605.001-R-1
PARCEL NO.: 15-28-405-023

The parties of record before the Property Tax Appeal Board are Lloyd Shapiro, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$29,733
IMPR.: \$141,610
TOTAL: \$171,343

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 two-story dwelling of frame exterior construction with 2,892 square feet of living area. The dwelling was constructed in 1986 and has a reported effective age of 1989. Features of the home include a basement, central air conditioning, 3½ baths, a fireplace and a 440 square foot garage. The property has a 7,134 square foot site and is located in Buffalo Grove, Vernon 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 information on 12 equity comparables that have the same assessment neighborhood code as the subject and are located within .37 of a mile from the subject property. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,783 to 3,014 square feet of living area. The dwellings were built from 1980 to 1988 with comparables #2, #3, #7, #8 and #9

having reported effective ages ranging from 1982 to 1988. The comparables each have a basement, five of which have finished area. Each comparable has central air conditioning, 2½ or 3½ baths and a garage ranging in size from 420 to 462 square feet of building area. Eight comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$110,473 to \$143,456 or from \$38.98 to \$49.33 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$126,756 or \$43.83 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 \$171,343. The subject property has an improvement assessment of \$141,610 or \$48.97 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 that have the same assessment neighborhood code as the subject and are located within .33 of a mile from the subject property. The board of review's comparable #3 is the same property as the appellant's comparable #6. The comparables are improved with two-story dwellings of frame exterior construction containing 2,824 or 2,863 square feet of living area. The dwellings were built in 1985 or 1987 with comparables #1, #2 and #5 having reported effective ages of 1988, 1998 and 1991, respectively. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, 2½ or 3½ baths, a fireplace and a garage ranging in size from 400 to 462 square feet of building area. The comparables have improvement assessments ranging from \$140,287 to \$157,216 or from \$49.33 to \$55.40 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 16 suggested equity comparables for the Board's consideration, as one comparable is common to both parties. The Board has given less weight to the appellant's comparables #3, #4, #5, #6 and #8, as well as board of review comparables #2, #3 and #4, which includes the common comparable, as each dwelling has finished basement area, unlike the subject. The Board has also given less weight to the appellant's comparable #12 which appears to be an outlier due to its lower improvement assessment of \$110,473 or \$38.98 per square foot of living area, when compared to the improvement assessments of the other comparables in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #7, and #9 through #11, along with board of review comparables #1 and #5. The Board finds

these eight comparables have unfinished basements like the subject and are similar to the subject in location, dwelling size, design, age and some features. However, the Board finds four of these comparables each have one less bath when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$122,052 to \$147,249 or from \$43.07 to \$51.43 per square foot of living area. The subject's improvement assessment of \$141,610 or \$48.97 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, 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.

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.

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: February 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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