



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

APPELLANT: James & Elizabeth Onufer
DOCKET NO.: 23-03039.001-R-1
PARCEL NO.: 11-08-310-006

The parties of record before the Property Tax Appeal Board are James and Elizabeth Onufer, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich, 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: \$76,827
IMPR.: \$222,939
TOTAL: \$299,766

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2023 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 brick exterior construction containing 3,723 square feet of living area. The dwelling was constructed in 2002 and is approximately 21 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace, 3½ bathrooms, and an attached three-car garage with 755 square feet of building area. The property has a 14,773 square foot site located in Libertyville, Libertyville Township, Lake County.

The appellants contend inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on eight equity comparables improved with two-story dwellings of a combination of frame and brick exterior construction that range in size from 3,579 to 4,078 square feet of living area. The homes were built from 1997 to 2002. Each comparable has an unfinished basement, central air conditioning,

one or two fireplaces, and a garage ranging in size from 671 to 1,062 square feet of building area. The comparables have from 3 to 5 full bathrooms and six comparables have an additional 1 or 2 half bathrooms. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .09 to .42 of a mile from the subject property. Their improvement assessments range from \$199,766 to \$227,184 or from \$52.30 to \$55.82 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$205,794.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$299,766. The subject property has an improvement assessment of \$222,939 or \$59.88 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables improved with two-story dwellings of brick or frame and brick exterior construction that range in size from 3,419 to 3,996 square feet of living area. The homes were built from 2000 to 2003. Each property has an unfinished basement, central air conditioning, one or two fireplaces, 4½ or 5 bathrooms, and a garage ranging in size from 662 to 959 square feet of building area. These properties have the same assessment neighborhood code as the subject and are located from approximately .094 to .501 of a mile from the subject property. These comparables have improvement assessments ranging from \$212,799 to \$244,748 or from \$60.41 to \$62.24 per square foot of living area.

In rebuttal appellants' counsel contends that taking all the comparables into consideration, 8 of 12 or 67% of the comparables support a reduction on a per square foot improvement assessment basis.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains twelve comparables submitted by the parties to support their respective positions. The comparables are similar to the subject in location, style, age, construction, and most features. The Board, however, gives most weight to appellants' comparables #1, #3, #4, and #8 as well as board of review comparables #1, #2 and #3, as these properties are improved with dwellings most similar to the subject dwelling in size containing from 3,579 to 3,966 square feet of living area: bracketing the subject's 3,723 square feet of living area. These comparables have improvement assessments ranging from \$199,766 to \$244,748 or from \$52.30 to \$61.71 per square foot of living area. The subject's improvement assessment of \$222,939 or \$59.88 per square foot of living area falls within the range established by the best comparables in this record. Less weight is given the remaining comparables submitted by the parties due to differences from the subject property in dwelling size.

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 all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record the Board finds the appellants 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: _____

December 17, 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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