



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

APPELLANT: Howard Gilbert
DOCKET NO.: 23-03211.001-R-1
PARCEL NO.: 16-25-105-056

The parties of record before the Property Tax Appeal Board are Howard Gilbert, the appellant; 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: \$88,671
IMPR.: \$214,456
TOTAL: \$303,127

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 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 is improved with a two-story dwelling of wood siding exterior construction containing 3,724 square feet of living area. The dwelling was constructed in 1926 and has a chronological age of 97 years.¹ Features of the property include an unfinished basement, central air conditioning, one fireplace, 3½ bathrooms, and a detached garage with 414 square feet of building area. The property has an 11,416 square foot site located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four assessment equity comparables improved with two-story dwellings of wood siding or brick exterior construction that range in size from

¹ The board of review submitted a copy of the subject's property record card disclosing a building permit was issued in March 2022 in the amount of \$390,000 for remodeling of the subject dwelling. The property record card further indicated that the dwelling was built in 1926 but has an effective year built of 1974.

2,991 to 3,618 square feet of living area. The homes were built from 1910 to 1937 and have effective years built from 1941 to 1976. Each comparable has a finished basement, central air conditioning, one fireplace, and a garage ranging in size from 231 to 484 square feet of building area. The comparables also have two or three full bathrooms and three of the comparables have an additional one or two half-bathrooms. These properties have sites ranging in size from 4,930 to 12,200 square feet of land area. Each property has the same assessment neighborhood code as the subject property and are located from 1,253 to 2,703 feet from the subject property. The land assessments range from \$32,542 to \$72,027 or from \$4.94 to \$7.77 per square foot of land area. The improvement assessments range from \$122,716 to \$176,134 or from \$40.34 to \$52.09 per square foot of living area.

The appellant argued the subject's land assessment should be the average of the two closest comparables, comparables #1 and #4, for a revised land assessment of \$5.44 per square foot of land area or \$62,177. The appellant also argued the subject's improvement assessment that increased approximately 72% from 2022 to 2023 was outrageous. The appellant contends the subject's improvement assessment should be the average of the comparables of approximately \$48.68 per square foot of living area or \$181,294.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$303,127. The subject property has a land assessment of \$88,671 or \$7.77 per square foot of land area and an improvement assessment of \$214,456 or \$57.59 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four land assessment equity comparables and four improvement assessment equity comparables. The board of review further disclosed that 2023 was the first year of the general assessment period for the subject property.

With respect to the land assessment, the comparables range in size from 10,557 to 12,346 square feet of land area. The comparables are located from approximately 109 to 242 feet from the subject with three being located along the same street and withing the same block as the subject property. Their land assessments range from \$81,999 to \$93,976 or either \$7.61 or \$7.77 per square foot of land area.

The four-improvement assessment equity comparables are improved with 1.5-story, 2-story or 2.5-story dwellings of wood siding or brick exterior construction that range in size from 3,280 to 4,137 square feet of living area. The homes range in age from 71 to 102 years old. Each property has an unfinished basement, central air conditioning, one or two fireplaces, 2½ or 3½ bathrooms, and a garage ranging in size from 399 to 594 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from approximately 465 to 1,314 feet from the subject property. Their improvement assessments range from \$201,781 to \$242,626 or from \$58.55 to \$61.52 per square foot of living area.

The board of review also submitted a copy of a building permit document from the City of Highland Park disclosing a building permit was issued on March 22, 2022, and expired on September 22, 2023. The work type was described as being for interior alterations with a kitchen and bathroom remodeling. The valuation on the permit was quoted as being \$390,000.

Conclusion of Law

The appellant 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.

With respect to the land assessment, the parties provided information on eight comparables to support their respective positions. The Board gives most weight to the board of review land assessment equity comparables as these are more similar to the subject property in location and size than are the comparables provided by the appellant. These four comparables are located within 242 feet from the subject property, with three being along the same street as the subject, and range in size from 10,557 to 12,346 square feet of land area. These four properties have land assessments ranging from \$81,999 to \$93,976 or either \$7.61 or \$7.77 per square foot of land area. The subject's land assessment of \$88,671 or \$7.77 per square foot of land area is within the overall range of the land assessments of the best comparables and is equivalent to three of the comparables on a per square foot of land area basis. The Board finds this evidence demonstrates the subject's land is being assessed equitably.

With respect to the improvement assessments the parties submitted information on eight comparables to support their respective positions. The comparables have varying degrees of similarity to the subject in age, size, and features. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 as well as board of review comparables #1 and #2 as these properties are most similar to the subject in dwelling size containing from 3,585 to 3,790 square feet of living area. The homes are also similar to the subject in features. Their improvement assessments range from \$167,969 to \$225,993 or from \$46.62 to \$59.63 per square foot of living area. The subject's improvement assessment of \$214,456 or \$57.59 per square foot of living area falls within the range established by the best comparables in this record, which indicates the subject dwelling is being assessed uniformly. Less weight is given the remaining comparables submitted by the parties due to differences from the subject 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.

The appellant also contends the increase in the subject's improvement assessment from 2022 to 2023 of approximately 72% was outrageous. The Board finds, however, 2023 was the first year of the general assessment period which, pursuant to section 9-155 of the Property Tax Code (35 ILCS 200/9-155) provides that the assessor, in person or by deputy, to actually view and

determine as near as practicable the value of each property listed for taxation as of January 1 of that year. Thus, it is logical that the subject's assessment could change significantly from 2022 to 2023 due to the general reassessment. Additionally, the record disclosed that the subject dwelling underwent renovations in 2022 that would be reflected in the 2023 assessment, which again explains in part the increase in the subject's improvement assessment from 2022 to 2023. As a final point, the appellant presented no market data to demonstrate the subject's 2023 assessment was not reflective of the property's fair cash value as of the January 1, 2023, lien date.

In conclusion, after considering the comparables submitted by the parties, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land and improvements were inequitably assessed and a reductions in the subject's land assessment and improvement assessment are 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: _____

October 15, 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

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

APPELLANT

Howard Gilbert
219 Beech Street
Highland Park, IL 60035

COUNTY

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