



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

APPELLANT: Edward Carey
DOCKET NO.: 13-00566.001-R-1
PARCEL NO.: 16-18-203-041

The parties of record before the Property Tax Appeal Board are Edward Carey, the appellant, by attorney David Lavin of Robert H. Rosenfeld and Associates, LLC in Chicago, and the Lake County Board of Review.

Based on the facts and exhibits presented, 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: \$97,736
IMPR: \$288,710
TOTAL: \$386,446

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 2013 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 construction with 3,828 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full unfinished basement, central air conditioning, three fireplaces and an attached 732 square foot garage. The property

has a 22,651 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. Each of the comparables are located on the same street as the subject. The comparables are improved with a part one-story and part 1.5-story dwelling and two, two-story dwellings of brick exterior construction. The dwellings were built in 1999 or 2004 and the dwellings range in size from 3,985 to 4,484 square feet of living area. Features include full basements with finished area, central air conditioning, one to three fireplaces and attached garages ranging from 714 to 814 square feet of building area. The comparables have improvement assessments that range from \$279,932 to \$316,118 or from \$68.06 to \$70.50 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$266,671 or \$69.66 per square foot of living area which the appellant contends is the average per-square-foot improvement assessment of the appellant's comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$386,446. The subject property has an improvement assessment of \$288,710 or \$75.42 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located on the same street as the subject property. The comparables are improved with a one and one-half story, a one and three-quarter story and two, two-story dwellings that were of brick or brick and frame construction. The homes were built between 1999 and 2002. The dwellings range in size from 4,034 to 4,491 square feet of living area. Features include a full basement, three of which have finished area. The homes have central air conditioning, one to five fireplaces and a garage ranging in size from 690 to 824 square feet of building area. These comparables have improvement assessments ranging from \$333,099 to \$399,429 or from \$82.57 to \$92.40 per square foot of living area.

Also as part of the response, the board of review noted that the appellant's comparables included limited sales data; therefore, the board of review argued that two of its comparables recently sold. In light of the appellant's lack of assessment uniformity

argument, the Property Tax Appeal Board will not further address this market value evidence which is not responsive to the appellant's appeal.

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 parties submitted seven equity comparables for the Board's consideration. The Board finds these comparables had varying degrees of similarity when compared to the subject. The comparables had improvement assessments that ranged from \$279,932 to \$399,429 or from \$68.06 to \$92.40 per square foot of living area. The subject's improvement assessment of \$288,710 or \$75.42 per square foot of living area falls within the range established by the comparables in this record. The subject dwelling has several similarities to board of review comparable #3, including an unfinished basement, but fewer fireplaces. Board of review comparable #3 has an improvement assessment of \$82.57 per square foot of living area which further indicates that the subject property is not inequitably assessed. 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.

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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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.

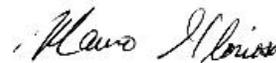
Chairman



Member



Member



Member



Acting Member

DISSENTING: _____

C E R T I F I C A T I O N

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: September 18, 2015



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 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 the subsequent year 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.

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.