



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

APPELLANT: Steven Detlaff  
DOCKET NO.: 10-02925.001-R-1  
PARCEL NO.: 11-27-202-005

The parties of record before the Property Tax Appeal Board are Steven Detlaff, the appellant, by attorney Edward P. Larkin of Edward P. Larkin, Attorney at Law in Des Plaines; 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:** \$76,762  
**IMPR.:** \$133,774  
**TOTAL:** \$210,536

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 2010 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 with 3,538 square feet of living area. The dwelling was constructed in 1965. Features of the home

include an unfinished basement, central air conditioning, a fireplace and a 504 square foot attached garage. The property has a 39,656 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant appeared, through counsel, before the Property Tax Appeal Board contending assessment inequity and contention of law as the bases of the appeal. The appellant did not challenge the subject's land assessment. In support of this argument the appellant's counsel argued that since the subject's 2011 assessment was reduced to \$202,115, the subject's 2010 assessment of \$210,536 should be reduced based on prior cases including Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84, 322 N.E.2d 833 (1974) and 400 Condominium Association v. Tully, 79 Ill.App.3d 686, 398 N.E.2d 951 (1<sup>st</sup>. Dist. 1979)

Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$210,536. The subject's assessment reflects a market value of \$644,235 or \$182.09 per square foot of living area, land included, when using the 2010 three-year average median level of assessment for Lake County of 32.68% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$133,774 or \$37.81 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 had improvement assessments ranging from \$36.99 to \$49.91 per square foot of living area.

As to the overvaluation argument based on the contention of law, the board of review's representative argued that the subject's 2011 assessment was reduced from the prior year based on a market study undertaken due to the quadrennial assessment cycle.

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

Under rebuttal, counsel for the appellant argued that the board of review did not address the subsequent 2011 assessment reduction to \$202,115 or the Hoyne and the 400 Condominium Ass'n cases and decision.

**Conclusion of Law**

Regarding the appellant's contention of law referencing Hoyne and 400 Condominium Association, [citations omitted], the Board finds in the recent decision of Moroney & Co. v. Property Tax Appeal Board, 2013 IL App (1<sup>st</sup>) 120493, 2 N.E.3d 522, the Court at ¶46 did not perceive Hoyne and 400 Condominium as standing for the proposition that "subsequent actions by assessing officials are fertile grounds to demonstrate a mistake in a prior year's assessments." In Moroney, the Court wrote in pertinent part:

... in each of those unique cases, which are confined to their facts, there were glaring errors in the tax assessments -- in Hoyne, the assessment was increased on a property from \$9,510 to \$246,810 in one year even though no changes or improvements to the property had occurred (Hoyne, 60 Ill.2d at 89), and in 400 Condominium, assessments on a garage were assessed separately from the adjoining condominium in violation of the Condominium Property Act (400 Condominium, 79 Ill.App.3d at 691). Here, based upon the evidence that was submitted, there is no evidence that there was an error in the calculation of the 2005 assessment. Rather, the record shows that the 2005 assessment was properly calculated based on the market value of the property.

Similarly in the instant appeal, the Property Tax Appeal Board finds there were no unusual circumstances present in this appeal relative to the establishment of the subject's assessment for the 2010 tax year. Furthermore, the subject's 2011 assessment was calculated based on a sales analysis reflecting changes in the market and not based on correcting glaring errors or a violation of the Property Tax Code.

The taxpayer also contends assessment inequity as a 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 board of review presented five suggested comparables for the Board's consideration. The appellant failed to submit any comparable properties. The Board finds the best evidence of assessment equity to be board of review comparables. These comparables had improvement assessments that ranged from \$36.99 to \$49.91 per square foot of living area. The subject's improvement assessment of \$37.81 per square foot of living area falls within the range established by the only comparables in this record. 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 board of review 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.

*Ronald R. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mario M. Lino*

Member

*J. R.*

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: July 18, 2014

*Allen Castrovillari*

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.