



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

APPELLANT: Aimee Reissenweber
DOCKET NO.: 10-02952.001-R-1
PARCEL NO.: 06-36-401-031

The parties of record before the Property Tax Appeal Board are Aimee Reissenweber, 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: \$23,368
IMPR.: \$124,324
TOTAL: \$147,692

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 frame construction with 3,037 square feet of living area. The dwelling was constructed in 1995. Features of the home include

a partially finished basement, central air conditioning, a fireplace and a 503 square foot attached garage. The property has a 13,308 square foot site and is located in Grayslake, Avon 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 submitted information on three equity comparables.

For the legal contention, counsel for the appellant argued that the subject's 2012 assessment was reduced and therefore the subject's 2010 assessment 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 (1st Dist. 1979)

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$147,692. The subject property has an improvement assessment of \$124,324 or \$40.94 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.

At the hearing, the board of review's representative argued that the appellant's comparables are inferior to the subject due primarily to their dissimilar unfinished basements. Regarding the Hoyne argument, the board of review argued the subject's 2011 assessment was raised slightly based on a sales analysis and the subject's 2012 assessment was slightly reduced based on a sales analysis.

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 (1st) 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 and 2012 assessments were 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 parties presented seven suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their dissimilar unfinished basements, when compared to the subject. Likewise, the Board gave less weight to the board of review's comparable #4 due to its dissimilar unfinished basement, when compared to the subject. The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #3. These comparables had improvement assessments that ranged from \$42.01 to \$44.62 per square foot of living area. The subject's improvement assessment of \$40.94 per square foot of living area falls below the range established by the best 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 both 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



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: June 20, 2014



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.