



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

APPELLANT: David Kotowsky
DOCKET NO.: 12-02933.001-R-1
PARCEL NO.: 16-19-400-005

The parties of record before the Property Tax Appeal Board are David Kotowsky, the appellant, 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: \$222,619
IMPR.: \$431,266
TOTAL: \$653,885

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 2012 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 single-family dwelling of frame and masonry construction with 6,710 square feet of living area. The dwelling was constructed in 2007. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an attached 1,224 square foot garage. Additional features include an 800 square foot in-

ground swimming pool and 466 square foot pool house. The property has a 4.75-acre site and is located in Bannockburn, West Deerfield Township, Lake County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments the appellant submitted information on four comparables with assessment data for each and sales data for two comparables reflecting that those properties sold in August 2006 and September 2010, respectively. For purposes of an overvaluation appeal concerning an assessment as of January 1, 2012, by rule market value evidence shall consist of "documentation of not fewer than three recent sales of suggested comparable properties" (86 Ill.Admin.Code §1910.65(c)(4)). In light of this rule and the appellant's submission of only one recent comparable sale, the Board will not further address the appellant's overvaluation argument as it is the appellant who has the burden of going forward and this aspect of the appellant's appeal is insufficient to proceed. (86 Ill.Admin.Code §1910.63)

For the lack of uniformity argument, the appellant submitted a grid analysis of four comparable two-story dwellings of masonry construction that are 5 or 23 years old.¹ The dwellings range in size from 5,097 to 10,983 square feet of living area and feature basements, one of which has finished area, central air conditioning, two or three fireplaces and garages ranging in size from 727 to 1,236 square feet of building area. One comparable also has a detached garage and pool. These comparables have improvement assessments ranging from \$248,240 to \$560,686 or from \$25.93 to \$67.00 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$332,266 or \$48.03 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$653,885. The subject property has an improvement assessment of \$431,266 or \$64.27 per square foot of living area.

The board of review submitted a memorandum from Martin P. Paulson, Clerk of the Lake County Board of Review, along with additional data. Paulson asserted that appellant's comparables #2 and #4 were significantly older and larger than the subject

¹ The age of comparable #4 was noted as "5 (New Addition)."

dwelling; the assessment records indicate that appellant's comparable #4 was built in 1952.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables described as either 1.75 or 2-story dwellings that were built between 1999 and 2008. The comparables range in size from 6,193 to 6,628 square feet of living area and feature unfinished basements, central air conditioning, two to four fireplaces and garages ranging in size from 852 to 1,176 square feet of building area. Based on the attached property record cards, board of review comparables #1 and #2 each have pools of 600 and 1,100 square feet and comparable #2 also has a 346 square foot pool house. These comparables have improvement assessments ranging from \$398,456 to \$481,103 or from \$62.14 to \$75.92 per square foot of living area.

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

In written rebuttal the appellant asserted the exterior construction of the subject dwelling was mostly stucco with brick and wood. The appellant also stated, "The subject does not have a Pool House as people cannot live in it. The structure is for pool storage only." As to the appellant's comparables #2 and #4, the appellant asserted that each of these homes were rebuilt in 1990 and 2009, respectively, with a second floor addition also being made to comparable #4.

As to the board of review comparables, the appellant noted a greater number of bathrooms, fireplaces, porches and/or a pool amenity for two of the properties, but negligible differences in their respective improvement assessments when compared to the subject.

Conclusion of Law

The taxpayer 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 submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables as each of these dwellings differs substantially in living area square footage when compared to the subject home.

The Board finds the best evidence of assessment equity to be the board of review comparables. The properties are all in close proximity to the subject property and are similar to the subject in design, age, exterior construction and/or features. The homes range in size from 6,193 to 6,628 square feet of living area. The Board does not find merit in the appellant's rebuttal concerning use of the phrase "pool house" as there is no indication that the square footage of the structure adjacent to the swimming pool was included in the living area square footage of the subject property by the assessing officials. Both parties agreed the subject dwelling contains 6,710 square feet of living area. The best comparables in the record had improvement assessments that ranged from \$62.14 to \$75.92 per square foot of living area. The subject's improvement assessment of \$64.27 per square foot of living area falls within 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 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

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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

K. L. Ferr

Member

JR

Member

Mark Albino

Member

Jerry White

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: August 21, 2015

A. Portol

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.