



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

APPELLANT: Kenneth Baygood
DOCKET NO.: 13-01669.001-R-1
PARCEL NO.: 16-15-216-003

The parties of record before the Property Tax Appeal Board are Kenneth Baygood, the appellant, by attorney Leonard Cahnmann of Property Tax Advisers, Inc. in Highwood; 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: \$23,484
IMPR.: \$147,071
TOTAL: \$170,555

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 townhome of brick construction with 3,500 square feet of living area. The home was constructed in 2005. Features of the home include central

air conditioning, a fireplace and a 420 square foot attached garage. The property is located in Highwood, Moraine Township, Lake County.

The appellant appeared before the Property Tax Appeal Board through counsel contending assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparables that have improvement assessments ranging from \$25.07 to \$28.69 per square foot of living area. Three of the appellant's comparables were not located in the subject's building. Two of the appellant's comparables sold in July 2011 and July 2013 for prices of \$385,000 and \$525,000, respectively.

Counsel for the appellant, Leonard Cahnmann, argued that the subject is one of 7 townhomes located in building 98 in the Town of Fort Sheridan and that the appellant's comparable #1 is the exact same floor plan as the subject and is located in the same building as the subject, but is assessed at a higher rate. Cahnmann stated that the appellant's comparable #1 was purchased in 2011 for \$385,000, and although the sale was listed as unqualified by the Lake County Board of Review, the property had its assessment reduced to reflect the sale price. However, the subject's assessment was never reduced and the appellant's comparable #1's assessment has continued to be reduced due to negative Township Multipliers that have been placed on properties within Moraine Township in subsequent years. In addition, Cahnmann argued that the appellate court's decision in Cook County Board of Review v. Property Tax Appeal Board, 403 Ill.App.3d 139 (1st Dist. 2010), was supportive of his arguments. Cahnmann stated that in the case cited above, the Property Tax Appeal Board lowered the assessments of 141 apartments that were assessed higher than 13 apartments located within the same building to achieve uniformity. Cahnmann further argued that when the case was taken up on further review, the appellate court upheld the Property Tax Appeal Boards decision to lower the assessment to achieve uniformity.

During questioning from the board of review's representative, Cahnmann acknowledged that the appellant's comparables #2, #3 and #4 are in historic buildings that have a "Tax Freeze." Cahnmann further stated that the buildings that include the appellant's comparables #2, #3 and #4 were rebuilt using the original masonry brickwork, which preserved the historic nature of the buildings but altered the age of the buildings to reflect an age of 8 years. Cahnmann stated that the subject building does not have a "Tax Freeze."

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$100,410 or \$28.69 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 \$170,555. The subject property has an improvement assessment of \$147,071 or \$42.02 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables that have improvement assessments of \$54.35 per square foot of living area. Two of the board of review's comparables sold in July 2013 and January 2014 for \$433,000 and \$395,000, respectively.

The board of review's representative argued that the board of review's comparables are located in the subject's building and the subject is currently listed on the Multiple Listing Service for a price of \$625,000.

During cross-examination, the board of review's representative acknowledged that the board of review did lower the assessment of the appellant's comparable #1 based on its sale price, even though it was a foreclosure sale and its assessment has not been subsequently increased. The board of review's representative acknowledged that the board of review's comparable #1, that is located in the subject's building, sold in January 2014 for \$395,000 and is currently listed for \$474,900.

Based on this evidence, the board of review requested confirmation of the subject's improvement 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 no reduction in the subject's assessment is warranted.

When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The supreme court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The court in Apex Motor Fuel further stated:

"the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.]" Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21. The Board finds the comparables submitted by the parties sold for prices ranging from \$385,000 to \$525,000 and have improvement assessments ranging from \$25.07 to \$54.35 per square foot of living area. The subject property is currently listed for \$625,000 or from \$100,000 to \$240,000 more than the parties' comparables that have sold. The subject property has an improvement assessment \$42.02 per square foot of living area, which is within the range of the improvement assessments of the comparables that have

sold. The Board finds the subject's improvement assessment is well justified giving consideration to the credible market evidence contained in this record.

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.

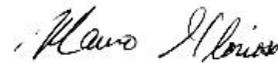
Chairman



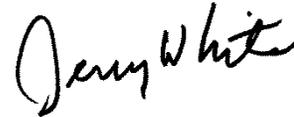
Member



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: June 26, 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.