



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

APPELLANT: Barbara M. Schaper
DOCKET NO.: 14-01386.001-R-1
PARCEL NO.: 15-23-210-012

The parties of record before the Property Tax Appeal Board are Barbara M. Schaper, the appellant, by David E. Schaper, Attorney at Law, in Lincolnshire; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds A Reduction 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: \$ 66,635
IMPR.: \$ 71,000
TOTAL: \$137,635

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 2014 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 one-story dwelling of brick veneer exterior construction that has 2,387 square feet of living area. The dwelling was constructed in 1969. Features include a partial unfinished basement, central air conditioning, two fireplaces and 594 square foot attached garage. The subject property is located in Vernon Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted information for three assessment comparables located from .27 to .33 of a mile from the subject. The comparables consist of one-story dwellings of brick or brick and frame exterior construction that were built in 1963 or 1967. Two comparables have partial unfinished basements and one comparable has partial finished basement. Other features include central air conditioning, one fireplace and garages that contain from 462 to 528 square feet of building area. The dwellings

range in size from 2,200 to 2,392 square feet of living area and have improvement assessments ranging from \$47,735 to \$72,660 or from \$20.70 to \$31.31 per square foot of living area.

The appellant argued the board of review failed to consider the subject dwelling's condition. The appellant indicated the dwelling sustained roof damage and water infiltration, resulting in the living room ceiling collapse exposing heating pipes and insulation. The appellant submitted photographs to support this claim. The appellant also alleged the board of review violated her due process rights by refusing to reschedule an alternative hearing date resulting from a scheduling conflict in another court hearing. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$71,000 or \$29.75 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 property of \$141,593. The subject property has an improvement assessment of \$74,958 or \$31.40 per square foot of living area. In support of the subject's assessment, the board of review submitted an equity analysis of seven assessment comparables located from .31 to .98 of a mile from the subject. The comparables are improved with one-story dwellings of brick or frame exterior construction that were built from 1967 to 1978. The comparables have partial basements, three of which are partially finished. The comparables have central air conditioning, one or two fireplaces and garages that range in size from 462 to 888 square feet of building area. The dwellings range in size from 2,296 to 2,410 square feet of living area and have improvement assessments ranging from \$73,962 to \$93,505 or from \$31.85 to \$40.17 per square foot of living area. The board of review did not address or refute the appellant's argument that the subject dwelling was in poor condition due to roof and ceiling water damage. 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). Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains 10 assessment comparables for the Board's consideration. The Board gave less weight to comparable #2 submitted by the appellant and comparables #1, #4 and #7 submitted by the board of review due to their finished basements, superior to the subject. The Board finds the six remaining comparables are most similar when compared to the subject in location, design, age, dwelling size and features; however, these properties are superior in condition when compared to the subject due to its roof and ceiling damage. These comparables have improvement assessments ranging from \$47,735 to \$92,931 or from \$20.70 to \$38.27 per square foot of living area. The subject property has an improvement assessment of \$74,958 or

\$31.40 per square foot of living area. After considering adjustments to the comparables for any differences when compared to the subject, such as condition, the Board finds the subject's improvement assessment is excessive. Therefore, the Board finds a reduction in the subject's assessment is warranted commensurate with the appellant's request.

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: _____

CERTIFICATION

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 23, 2016



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.