



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

APPELLANT: Jeff Schmitz
DOCKET NO.: 15-01921.001-R-1
PARCEL NO.: 14-18-321-008

The parties of record before the Property Tax Appeal Board are Jeff Schmitz, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County, in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$27,259
IMPR.: \$28,031
TOTAL: \$55,290

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 2015 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 and one-half story dwelling of wood siding exterior construction that has 1,348 square feet of living area. The dwelling was built in 1954. The home features a crawl space foundation, central air conditioning, a fireplace and a 352 square foot attached garage. The subject has a 11,702 square foot site. The subject property is located in Ela Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted three comparable sales located from .24 to .36 of mile from the subject. The comparables have varying degrees of similarity when compared to the subject. The comparables sold from September 2014 to June 2015 for prices ranging from \$75,000 to \$137,000 or from \$88.67 to \$130.48 per square foot of

living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,290. The subject's assessment reflects an estimated market value of \$166,637 or \$123.62 per square foot of living area including land when applying the 2015 three-year average median level of assessment for Lake County of 33.18%. The board of review submitted the subject's property record depicting the dwelling contains 1,348 square feet of living area, whereas the appellant's evidence indicates the subject dwelling has 768 square feet of living area.

In support of the subject's assessment, the board of review submitted four comparable sales located from .34 to 1.24 miles from the subject. The comparables have varying degrees of similarity when compared to the subject. The comparables sold from September 2013 to December 2015 for prices ranging from \$192,500 to \$250,000 or from \$131.14 to \$217.01 per square foot of living area including land.

The board of review also submitted a copy of a certified letter mailed to appellant's counsel dated June 21, 2016 requesting an inspection of the subject property to ascertain the condition, features and confirm the above ground living area, which may provide a basis for resolution of the assessment complaint. The appellant's attorney did not respond to the request. The letter cites section 1910.94(a) of the Board's rules, which provides:

No taxpayer or property owner shall present for consideration, nor shall the Property Tax Appeal Board accept for consideration, any testimony, objection, motion, appraisal critique or other evidentiary material that is offered to refute, discredit or disprove evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject property when the taxpayer or property owner denied a request made in writing by the board of review or a taxing body, during the time when the Board was accepting documentary evidence, to physically inspect and examine the property for valuation purposes. (86 Ill.Admin.Code §1910.94(a)).

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

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

As an initial matter, the Board finds the best evidence of the subject's dwelling size was submitted by the board of review. The board of review submitted the subject's property record

depicting the dwelling contains 1,348 square feet of living area. The board of review was not permitted to inspect the subject property. The Board further finds the fact the appellant did not respond to the board of review's request to inspect the subject property undermines the appellant's contention of the subject's dwelling size. Section 1910.94(a) of the rules of the Property Tax Appeal Board that provides:

No taxpayer or property owner shall present for consideration, nor shall the Property Tax Appeal Board accept for consideration, any testimony, objection, motion, appraisal critique or other evidentiary material that is offered to refute, discredit or disprove evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject property when the taxpayer or property owner denied a request made in writing by the board of review or a taxing body, during the time when the Board was accepting documentary evidence, to physically inspect and examine the property for valuation purposes. (86 Ill.Admin.Code §1910.94(a)).

The record contains seven comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their dissimilar one-story design and smaller dwelling size when compared to the subject. The Board gave less weight to comparable #1 submitted by the board of review due to its dissimilar two-story design and larger dwelling size when compared to the subject. The Board finds the three remaining comparables were more similar when compared to the subject in land area, design, age and dwelling size, but had superior unfinished basements when compared to the subject. These comparables sold from September 2013 to September 2015 for prices ranging from \$192,500 to \$250,000 or from \$143.23 to \$217.01 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$166,637 or \$123.62 per square foot of living area including land, which falls well below the range established by the most similar comparable sale contained in the record. After considering any necessary adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's assessment is supported. Therefore, no reduction in the subject's assessment 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



Acting 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: _____

May 19, 2017



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.