



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

APPELLANT: Lisa Schmidt
DOCKET NO.: 15-02297.001-R-1
PARCEL NO.: 11-10-408-006

The parties of record before the Property Tax Appeal Board are Lisa Schmidt, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; 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: \$49,652
IMPR.: \$130,131
TOTAL: \$179,783

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 tri-level dwelling of frame construction with 3,238 square feet of living area. The dwelling was constructed in 1969 with an effective age of 1993 due to an expansion and remodeling in 2002-2003. Features of the home include a 1,288 square foot finished lower level, central air conditioning, a fireplace and a 988 square foot garage. The property has a 21,642 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located from 0.28 to 1.75 miles from the subject property. The comparables are improved with tri-level dwellings of frame construction. The dwellings contain from 2,771 to 3,467 square feet of living area and were constructed from 1960 to 1983. Each comparable had central air conditioning and a

fireplace; however, the appellant did not provide any information regarding the comparables' foundations and garages, if any. The comparables have improvement assessments ranging from \$95,734 to \$128,712 or from \$34.55 to \$37.12 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$164,989.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$179,783. The subject property has an improvement assessment of \$130,131 or \$40.19 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 that were improved with two-story or tri-level dwellings of brick or frame construction. The board of review's comparable #2 is the same property as the appellant's comparable #1. The dwellings contain from 2,538 to 3,759 square feet of living area and were constructed from 1960 to 1967. The comparables had varying degrees of similarity compared to the subject. The comparables have improvement assessments ranging from \$111,027 to \$176,864 or from \$35.21 to \$47.05 per square foot of living area. The comparables were located in the same neighborhood as the subject and were situated from 0.1000 to 0.326 of a mile from the subject property. As part of the submission, the board of review stated that the appellant's comparables #2 and #3 had different assigned neighborhood codes than the subject. 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). 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 assessment data on a total of six suggested comparables. The Board finds that the appellant's comparables #2 and #3 were located over one mile from the subject dwelling and comparable #3 also differed significantly in age and living area. The Board finds board of review comparables #1 and #4 differed significantly from the subject in living area and comparable #1 also differed in design and exterior construction. As a result, the appellant's comparables #2 and #3 and board of review comparables #1 and #4 received reduced weight in the Board's analysis.

The Board finds the best evidence of assessment equity to be board of review comparable #3 and the appellant's comparable #1 (also submitted by the board of review as their comparable #2). These comparables were very similar to the subject in location, design, exterior construction, age, living area and most features. These comparables had improvement assessments of \$35.21 and \$43.72 per square foot of living area. The subject's improvement assessment of \$40.19 per square foot of living area falls between the improvement assessments of 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.

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



Acting Member



Member



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: July 21, 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.