



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

APPELLANT: Dale Scheck
DOCKET NO.: 15-04818.001-R-1
PARCEL NO.: 15-24-304-043

The parties of record before the Property Tax Appeal Board are Dale Scheck, the appellant; 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: \$69,550
IMPR.: \$310,752
TOTAL: \$380,302

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 two-story brick dwelling. The dwelling was constructed in 2000 and contains 5,843 square feet of living area. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 1,108 square foot garage. The property has a 35,720 square foot site and is located in Riverwoods, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal.¹ In support of this argument the appellant submitted information on three comparable properties, two of which had recently sold. These comparables are described as two-story brick or stone dwellings built from 1987 to 2011 and ranging in size from 5,360 to 6,082 square feet of living area. The comparables feature basements, one with finished area, central air conditioning, one or two fireplaces and

¹ Both parties submitted recent sales information on some of the equity comparables. Therefore, the Board will analyze this appeal for overvaluation as well as assessment inequity.

garages that range in size from 725 to 980 square feet of building area. The comparables are located a distance of .13 of a mile to 1.55 miles from the subject. They have improvement assessments ranging from \$183,635 to \$318,541 or from \$30.19 to \$59.43 per square foot of living area. Comparables #1 and #2 sold in January and March 2015 for \$815,000 and \$1,000,000 or for \$150.56 and \$186.57 per square foot of living area including land, respectively.

Based on this evidence, the appellant requested the improvement assessment be reduced to \$232,928 or \$39.86 per square foot of living area and the total assessment be reduced to \$295,914 or a market value of approximately \$887,831 or \$151.95 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$380,302. The subject's assessment reflects a market value of \$1,146,178 or \$196.16 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue. The subject's improvement assessment is \$310,752 or \$53.18 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, two of which had recently sold. The comparables are described as two-story brick, Dryvit or brick and frame dwellings built between 1994 and 2005. They range in size from 5,020 to 6,156 square feet of living area. The comparables feature basements, two with finished area, central air conditioning, three to five fireplaces and garages that range in size from 833 to 1,024 square feet of building area. They are situated on sites ranging in size from 35,380 to 41,628 square feet of land area located a distance of .03 to .42 of a mile from the subject. Comparables #1 and #4 sold in May and March 2015 for \$1,675,000 and \$1,150,000 or for \$272.27 and \$229.08 per square foot of living area including land, respectively. The four comparables have improvement assessments ranging from \$291,265 to \$358,334 or from \$52.65 to \$58.90 per square foot of living area.

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

Conclusion of Law

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 based on inequity is not warranted.

Both parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables and board of review comparables #2 and #4 based on their finished basements as compared to the subject's unfinished basement and/or their distance

from the subject. The Board finds board of review comparables #1 and #3 to be most similar to the subject in location, exterior construction, style, age and dwelling size. These comparables had improvement assessments of \$52.65 and \$56.16 per square foot of living area. The subject's improvement assessment of \$53.18 per square foot of living area falls between these two best comparables in the 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 based on inequity is not justified.

Since both parties submitted recent sales information, the Board will also analyze the appeal based on market value. 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 a reduction in the subject's assessment based on overvaluation is not warranted.

The appellant submitted sales information on comparables #1 and #2 and the board of review submitted sales information on comparables #1 and #4. The Board gave less weight to the appellant's comparables #1 and #2 and board of review comparable #4 based on their finished basements as compared to the subject's unfinished basement and/or their distance from the subject. The Board finds board of review comparable sale #1 to be most similar to the subject in location, site size, style, age and dwelling size. This comparable sold in May 2015 for \$1,675,000 or \$272.27 per square foot of living area including land. The subject's assessment reflects a market value of \$1,146,178 or \$196.16 per square foot of living area including land which is supported by this comparable sale on both a total market value basis as well as a per square foot basis. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



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: March 20, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Dale Scheck
1920 Rollingwoods Ln.
Riverwoods, IL 60015

COUNTY

Lake County Board of Review
18 North County Street
7th Floor
Waukegan, IL 60085