



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

APPELLANT: Holly Harris  
DOCKET NO.: 16-02132.001-R-1  
PARCEL NO.: 15-17-402-014

The parties of record before the Property Tax Appeal Board are Holly Harris, the appellant, by attorney Ciarra Schmidt, of Schmidt Salzman & Moran, Ltd. 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:** \$31,249  
**IMPR.:** \$120,219  
**TOTAL:** \$151,468

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 2016 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 frame dwelling. The dwelling was built in 1988 and contains 3,405 square feet of living area. Features of the home include a full basement with finished area, central air conditioning, one fireplace and a 405 square foot garage. The subject is on a 15,654 square foot site in Buffalo Grove, Vernon Township, Lake County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellant completed Section IV - Recent Sale Data of the appeal indicating the subject was purchased for \$425,000 on August 1, 2013. The sale through a realtor, was advertised through the Multiple Listing Service and was not between family or related corporations. The appellant also submitted copies of the Settlement Statement and Warranty Deed associated with the sale.

The appellant also contends assessment inequity as an alternative basis of the appeal. In support of this argument the appellant submitted partial information on four equity comparables. These comparables are described as 2-story frame dwellings ranging in age from 23 to 28 years old. They contain either 3,004 or 3,405 square feet of living area. The appellant did not provide information in the grid analysis regarding basement size or finish, central air conditioning, fireplaces, garages or proximity from the subject. The comparables have improvement assessments ranging from \$86,341 to \$112,487 or from \$28.74 to \$33.04 per square foot of living area. Counsel for the appellant also submitted a brief which included a uniformity of assessment grid. Based on this evidence, the appellant requested the improvement assessment be reduced to \$111,480 or \$32.74 per square foot of living area. The requested reduction in the improvement assessment would result in a total assessment of \$142,729 which reflects a market value of approximately \$428,230 or \$125.77 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 improvement assessment for the subject of \$120,219 or \$35.31 per square foot of living area. The total assessment for the subject of \$151,468 reflects a market value of approximately \$456,780 or \$134.15 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

With respect to the appellant's evidence, the board of review stated the appellant's comparables #1 and #3 were attached condominiums as compared to the subject's free-standing dwelling and were located in a different neighborhood than the subject. The board of review also cited differences between the subject and the appellant's comparables regarding features such as slab foundations, unfinished basements and number of bathrooms. Finally, the board of review agreed the subject's 2013 sale is dated.

In support of its assessment the board of review submitted information and Property Record Cards on four comparables. The comparables are described as two-story frame dwellings built between 1988 and 1992 and ranging in size from 3,378 to 3,504 square feet of living area. The comparables feature basements, three with finished areas, central air conditioning and garages that contain either 405 or 701 square feet of garage space. Two comparables feature fireplaces. They are located from .17 to .29 of a mile from the subject on sites that range in size from 10,345 to 20,866 square feet of land area. The comparables have improvement assessments ranging from \$129,483 to \$148,471 or from \$38.03 to \$43.95 per square foot of living area. The comparables sold from February 2015 to January 2016 for prices ranging from \$520,000 to \$615,000 or from \$152.72 to \$178.11 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends in part 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 a reduction in the subject's assessment is not warranted.

The appellant completed Section IV - Recent Sale Data of the appeal claiming the subject sold in an arm's length transaction for \$425,000 on August 1, 2013. The Board gave less weight to the sale because it is dated and less indicative of market value as of the subject's assessment date of January 1, 2016. The Board finds board of review comparables #1, #2 and #4 are most similar to the subject in style, location, exterior construction, dwelling size, site size and most features. These comparables sold proximate in time to the subject's assessment date for \$520,000 or \$580,000 or from \$152.72 to \$171.70 per square foot of living area including land. The subject's assessment reflects a market value of approximately \$456,780 or \$134.15 per square foot of living area, land included, which is less than the best comparable sales in the record. The Board finds the appellant did not prove by a preponderance of the evidence that the subject is overvalued, and no reduction in the assessment based on overvaluation is warranted.

The taxpayer also 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 based on equity is not warranted.

Both parties submitted a total of eight equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables based on lack of information needed to make a valid comparison. The Board also gave less weight to board of review comparable #3 based on its unfinished basement as compared to the subject's finished basement. The remaining three comparables had improvement assessments ranging from \$38.03 to \$43.95 per square foot of living area. The subject's improvement assessment of \$35.31 per square foot of living area is below the range established by 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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

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: June 19, 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

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