



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

APPELLANT: Bernard Schofield
DOCKET NO.: 16-02252.001-R-1
PARCEL NO.: 09-34-202-029

The parties of record before the Property Tax Appeal Board are Bernard Schofield, 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: \$35,622
IMPR.: \$83,818
TOTAL: \$119,440

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 single-family dwelling of frame exterior construction with 2,944 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full finished basement, central air conditioning, a fireplace, and a 713-square foot garage. The dwelling is situated on a 28,474-square foot site and located in Wauconda, Wauconda Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. (Although the grid analysis contains five comparables, #3 and #5 are the same property resulting in only four comparables being submitted.) The comparables consist of two-story single-family residential structures of frame exterior construction containing from 2,942 to 3,362 square feet of living area. The houses were built in 1996. All of the comparables are located within the same

neighborhood as the subject and situated on sites ranging in size from 12,383 to 21,825 square feet. Features of the comparables include a basement, either unfinished, partial finished, or fully finished, central air-conditioning, one or two fireplaces, and a garage ranging in size from 460 to 716 square feet. The comparables have improvement assessments ranging from \$76,546 to \$88,136 or from \$26.02 to \$28.65 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 of \$119,440, pursuant to a certificate of error issued on or about April 27, 2017. The subject property has an improvement assessment of \$83,818 or \$28.47 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. The comparables consist of two-story single-family residential structures of frame exterior construction containing from 2,652 to 3,097 square feet of living area. The dwellings were built in 1996 and 1997. All the comparables are located within the same neighborhood as the subject and situated on sites ranging in size from 11,520 to 21,968 square feet. Features of the comparables include a full or partial finished basement, air-conditioning, one or two fireplaces, and a garage ranging in size from 420 to 716 square feet of building area. The comparables have improvement assessments ranging from \$74,393 to \$87,263 or from \$27.89 to \$28.65 per square foot of living area.

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 data on seven suggested comparables. (Appellant's comparable #2 and board of review's comparable #3 are the same property, resulting in only seven comparables for the Board's consideration.) Appellant's comparable #3 received reduced weight in the Board's analysis due to its larger square footage of living area than the subject. The board of review's comparable #4 was given less weight due to its lesser square footage and smaller garage size when compared to the subject. The Board finds appellant's comparables #1, #2 and #4, and board of review's comparables #1, #2 and #3 to be the best evidence of assessment equity as they are most similar to the subject in age, location, size and features. These comparables had improvement assessments that ranged from \$76,546 to \$87,263 or \$26.02 to \$28.65 per square foot of living area. The subject's improvement assessment of \$83,818 or \$28.47 per square foot of living area falls within 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



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 17, 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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