



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

APPELLANT: Fred Schneider
DOCKET NO.: 17-01104.001-R-1
PARCEL NO.: 11-27-204-003

The parties of record before the Property Tax Appeal Board are Fred Schneider, 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: \$75,642
IMPR.: \$163,834
TOTAL: \$239,476

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 2017 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 1.5-story dwelling of wood siding exterior construction with 4,020 square feet of living area. The dwelling was constructed in 1974 with an effective age of 1989.¹ Features of the home include a partial unfinished basement, central air conditioning, one fireplace and a 747 square foot attached garage. The property has an 80,007 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located over 1 mile from the subject. The comparables are described 1.75-story,

¹ Based on the property record card submitted by the board of review, the subject had permits issued for a basement remodel in 2004 and 2006. A permit was also issued in 2009 for an interior remodel of the family room, kitchen, laundry, .5 bath, dining room and new fixtures.

1.25 story and 1-story dwellings of wood siding or brick exterior construction ranging in size from 3,445 to 4,913 square feet of living area. The dwellings were built from 1964 to 2010. Comparable #1 has an effective age of 1999. The comparables each have a partial or full unfinished basement, central air conditioning, one or four fireplaces and a garage ranging in size from 931 to 1,346 square feet of building area. The comparables have improvement assessments ranging from \$138,853 to \$207,387 or from \$40.31 to \$42.21 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$239,476. The subject property has an improvement assessment of \$163,834 or \$40.75 per square foot of living area.

In response to the appeal, the board of review noted appellant's comparables are located from 1.02 to 2.41 miles from the subject and comparables #2 and #3 have 1-story floorplans compared to the subject's 1.5-story floor plan.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within .17 of a mile of the subject. The comparables consist of two-story dwellings of wood siding or brick exterior construction ranging in size from 3,673 or 4,540 square feet of living area. The dwellings were constructed from 1974 to 2001. One comparable has a concrete slab foundation and two comparables have full unfinished basements. Features of each comparable include central air conditioning, one to three fireplaces and a garage ranging in size from 572 or 748 square feet of building area. The comparables have improvement assessments ranging from \$146,142 to \$226,845 or from \$37.68 to \$49.97 per square foot of living area.

The Board of review also submitted information on four comparable sales.

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

Conclusion of Law

The appellant 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 no reduction in the subject's assessment is warranted.

As initial matter, the Board gave no weight to the comparable sales submitted by the board of review as these sales do not address the appellant's assessment inequity argument.

The parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables as to their locations are over 1 mile from the subject.

In addition, one comparable has a considerably larger dwelling size when compared to the subject. The Board also gave less weight to the board of review comparable #1 which has no basement when compared to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be board of review comparables #2 and #3. These comparables are similar to the subject in location, dwelling size, design, year built and features. The comparables had improvement assessments of \$37.68 and \$43.72 per square foot of living area. The subject has an improvement assessment of \$40.75 per square foot of living area, which is supported by the best comparables in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is substantiated.

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 no reduction in the subject's assessment is 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: April 21, 2020



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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