



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

APPELLANT: Lisa Schmidt
DOCKET NO.: 17-01291.001-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: \$56,029
IMPR.: \$146,843
TOTAL: \$202,872

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 tri-level dwelling of wood siding exterior construction with 3,238 square feet of above-grade living area. The dwelling was constructed in 1969 but has an effective age of 1993. 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 with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood code as the subject property as assigned by the township assessor. The comparables consist of one, tri-level dwelling and two, two-story dwellings of brick or wood siding exterior construction ranging in size from 2,890 to 3,690 square feet of above-grade living area. The dwellings were constructed from 1960 to 1973, but

have effective ages ranging from 1980 to 1995. The two-story dwellings each feature an unfinished basement and the tri-level dwelling features a 528 square foot finished lower level.¹ The comparables each have central air conditioning, one fireplace and a garage ranging in size from 484 to 885 square feet of building area. The comparables have improvement assessments ranging from \$103,241 to \$151,041 or from \$35.72 to \$40.93 per square foot of above-grade 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 \$202,872. The subject property has an improvement assessment of \$146,843 or \$45.35 per square foot of above-grade living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject property as assigned by the township assessor. Board of review comparable #2 and the appellant's comparable #1 are the same property. The comparables were improved with one, two-story dwelling and three, tri-level dwellings of brick or wood siding exterior construction ranging in size from 2,538 to 3,759 square feet of above-grade living area. The comparables were built between 1960 and 1967, but have effective ages ranging from 1986 to 2002. Comparable #1 features a partial basement with 812 square feet of finished lower level and the three, tri-level dwellings each feature a finished lower level ranging in size from 528 to 1,302 square feet. Each comparable features central air conditioning, one or two fireplaces and a garage ranging in size from 572 to 1,187 square feet of building area. The comparables have improvement assessments ranging from \$125,286 to \$182,395 or from \$39.74 to \$51.36 per square foot of above-grade living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 a reduction in the subject's assessment is not warranted.

The parties submitted six equity comparables for the Board's consideration as one comparable was utilized by both parties. The Board gave less weight to the appellant's comparables #2 and #3, along with board of review comparable #1 due to their dissimilar two-story designs and basement foundations, unlike the subject's tri-level design with a finished lower level and part crawl-space foundation. The Board also gave less weight to board of review comparable #4 due to its smaller dwelling size when compared to the subject.

¹ The appellant's grid analysis was devoid of some pertinent descriptive data for comparable #1, which was drawn from the property record card evidence provided by the board of review.

The Board finds board of review comparables #2 and #3, which includes the parties' common comparable, are most similar to the subject in location, dwelling size, design, age and features. These comparables have improvement assessments of \$125,286 and \$153,590 or \$39.74 and \$49.34 per square foot of above-grade living area. The subject property has an improvement assessment of \$146,843 or \$45.35 per square foot of above-grade living area, which is supported by the best comparables in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified. 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 appears to be 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



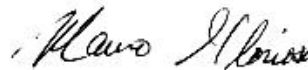
Member

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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