



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

APPELLANT: Barbara Schmidt  
DOCKET NO.: 17-02084.001-R-1  
PARCEL NO.: 16-36-411-004

The parties of record before the Property Tax Appeal Board are Barbara Schmidt, 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:** \$91,594  
**IMPR.:** \$49,711  
**TOTAL:** \$141,305

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 one-story dwelling of brick exterior construction with 1,733 square feet of living area. The dwelling was constructed in 1951. Features of the home include an unfinished partial basement, central air conditioning, a fireplace and a 350 square foot garage. The property has a 12,099 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a brief outlining the reason for the appeal, an appraisal and information on nine comparable sales. With respect to the appraisal, the appraiser estimated the subject property had a market value of \$375,000 as of January 1, 2017. The appraisal was prepared by Michael Del Monte, a certified residential real estate appraiser. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value.

In further support of the overvaluation argument, the appellant submitted nine comparable sales with varying degrees of similarity when compared to the subject in location, design, age, dwelling size and features. The comparables sold from January 2016 to September 2017 for prices ranging from \$300,000 to \$475,000 or from \$172.24 to \$235.38 per square foot of living area including land. The appellant provided copies of property record cards, maps and photographs of the subject and each comparable.

The appellant explained that in 2017 she decided to sell her house and was informed by two real estate agents that without making extensive repairs to the basement damage caused by flooding, buyers would not likely consider making an offer on her house. She further asserted the subject property is not as desirable as other properties in the neighborhood because of its location, shape of the lot, recurrent sewer backup, zoning restrictions and the home is in need of major repairs. The appellant contends that the dwelling is not the type of house that modern buyers seek. Based on this evidence, the appellant requested the subject's assessment be reduced to \$117,821 to reflect a market value of approximately \$353,463 or \$203.96 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$141,305. The subject's assessment reflects a market value of \$426,259 or \$245.97 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue. The board of review disclosed in its submission that 2015 was the beginning of the general assessment period for the subject property.

In support of its contention of the correct assessment, the board of review argued the Property Tax Appeal Board issued a decision pertaining to the subject property for the 2015 tax year under Docket Number 15-04384.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision based on an agreement between the parties lowering the subject's assessment to \$124,988. The board of review argued the subject's 2017 assessment reflects the Property Tax Appeal Board's 2015 decision plus application of the 2016 and 2017 equalization factors of 1.0763 and 1.0504, respectively, as provided by section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

The board of review also submitted four suggested comparable sales in further support of its assessment of the subject property. The comparables have varying degrees of similarity when compared to the subject in location, design, age, dwelling size and features. The comparables sold from October 2016 to October of 2017 for prices ranging from \$390,000 to \$695,000 or from \$219.35 to \$317.64 per square foot of living area including land. The board of review provided copies of property record cards of the subject and the comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant critiqued the submission of the board of review. The appellant argued that the rules of Lake County Board of Review do not provide notice that a prior decision of the Property Tax Appeal Board would bar the board of review consideration of her appeal. She contends the board of review rules provide it has the authority to confirm, reduce or increase any assessment as appears just. The appellant also asserted that the board of review rules provide that "substantial cause" constitutes a reason for not carrying forward the assessed value

for the general assessment year. The appellant contends the board of review erred as a matter of law by failing to recognize past decisions that zoning restrictions had materially affected the value of her property due to incurable "Severe Economic Obsolescence". The appellant requested that the subject's assessment be lowered to \$115,285 to reflect a market value of approximately \$345,855 or \$199.57 per square foot of living area, including land.

### **Conclusion of Law**

The appellant raised a contention of law and also contends overvaluation as the basis of the appeal. 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). Similarly, when a contention of law is raised the standard of proof is the preponderance of the evidence. (See 5 ILCS 100/10-15). Pursuant to Section 16-185 of the Property Tax Code, the Board finds the appellant did not satisfy the burden of proof with respect to the contention of law issue and a reduction in the assessment is not appropriate.

The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board for the 2015 tax year under Docket Numbers 15-04384.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$124,988 based on an agreement by the parties. The Property Tax Appeal Board finds that Lake County's quadrennial general assessment period began in the 2015 tax year and continues through the 2018 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds this record disclosed the subject property is an owner-occupied residence and the 2015 through 2017 tax years are within the same general assessment period. The Board finds the record shows equalization factors of 1.0763 and 1.0504 were issued in Moraine Township for the 2016 and 2017 tax years, respectively. The record contains no evidence showing the Board's 2015 decision was reversed or modified upon review and there was no evidence the subject property sold in an arm's-length transaction establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2015 decision results in an assessment of \$141,305. ( $\$124,988 \times 1.0763 \times 1.0504 = \$141,305$ ). The subject's final 2017 assessment as established by the board of review was \$141,305. Although the appellant cited rules of the Lake County Board of Review to refute the argument that Section 16-185 of the Property Tax Code is controlling, the Property Tax Appeal Board finds that these

rules are not controlling and this Board is required to follow its own rules and the requirements of the Property Tax Code. In conclusion, considering the statutory requirements of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board finds the assessment as established by the board of review is correct and no change in the subject's assessment is warranted.

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



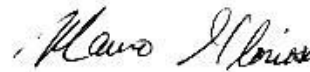
Member

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: May 26, 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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