



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

APPELLANT: Barbara Barrie
DOCKET NO.: 17-03516.001-R-1
PARCEL NO.: 14-11-404-005

The parties of record before the Property Tax Appeal Board are Barbara Barrie, the appellant, by attorney Ryan Schaeffges of the Law Office of Ryan Schaeffges, P.C., in Wheeling; 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: \$ 37,708
IMPR.: \$158,831
TOTAL: \$196,539

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 construction that has 3,455 square feet of living area. The dwelling was built in 2005. The home features a 3,194 square foot unfinished basement, central air conditioning, a fireplace and a 1,144 square foot garage. The subject property has a 61,881 square foot site. The subject property is located in Ela Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted four comparable sales located from next door to four blocks from the subject. The comparables consist of two, one-story and two, two-story dwellings of brick, frame or wood siding exterior construction that were built from 1976 to 1991. The comparables have unfinished basements that range in size from 1,120 to 2,853 square feet. The comparables have central air conditioning, one fireplace,

and garages that range in size from 462 to 968 square feet of building area. The dwellings range in size from 2,853 to 3,561 square feet of living area and are situated on sites that range in size from 34,555 to 59,678 square feet of land area. The comparables sold from January 2016 to May 2017 for prices ranging from \$370,000 to \$445,000 or from \$120.35 to \$140.19 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$196,539. The subject's assessment reflects an estimated market value of \$592,878 or \$171.60 per square foot of living area including land when applying the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted four comparable sales located within 1.035 miles of the subject, with three comparables located in a different neighborhood code, as defined by the local assessor. The comparables consist of two-story dwellings of brick or wood siding exterior construction that were built from 2001 to 2008. The comparables have unfinished basements that range in size from 1,862 to 2,420 square feet. Other features include central air conditioning, one or three fireplaces and garages that range in size from 652 to 714 square feet of building area. The dwellings range in size from 3,422 to 3,625 square feet of living area and are situated on sites that range in size from 13,560 to 41,382 square feet of land area. The comparables sold from April 2016 to July 2018 for prices ranging from \$555,000 to \$705,000 or from \$160.22 to \$206.02 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 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted eight comparable sales for the Board's consideration. The Board's find neither parties' comparables are particularly similar to the subject due to differences when compared to the subject. For example, one comparable is located over one mile from the subject; three comparables located in a different neighborhood code, as defined by the local assessor; seven comparables have smaller sites; six comparables are of a dissimilar two-story design; six comparables have considerably smaller basements; four comparables are older in age; two comparables are smaller in dwelling size; and all the comparables have smaller garages when compared to the subject, requiring significant adjustments for these differences. Additionally, two of the comparables submitted by the board of review sold over one year subsequent to the subject's January 1, 2017 assessment date. Nonetheless, the Board shall make a decision based on the weight and equity of the evidence regardless of the quality of the evidence. The Board finds both parties' comparables sold from January 16 to July 2018 for wide ranging prices from \$370,000 to \$705,000 or from \$120.35 to \$206.02 per square foot of living area including land.

The subject's assessment reflects an estimated market value of \$592,878 or \$171.60 per square foot of living area including land, which falls within the range established by both parties' comparable sales. After considering the multitude of necessary positive or negative adjustments¹ to the comparables for differences when compared to the subject for date of sale, location, land size, design, dwelling size, age and features, the Board finds the subject's estimated market value as reflected by its assessment is justified. Therefore, no reduction in the subject's assessment is warranted.

¹ The Board finds the differences in land area, design, age, dwelling size, basement size, and garage size each require a significant upward adjustment.

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: June 16, 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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