



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

APPELLANT: Dee Beaubien  
DOCKET NO.: 17-03680.001-R-1  
PARCEL NO.: 13-28-301-015

The parties of record before the Property Tax Appeal Board are Dee Beaubien, the appellant, by attorney David R. Bass, of Field and Goldberg, LLC 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:** \$82,729  
**IMPR.:** \$420,939  
**TOTAL:** \$503,668

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 is improved with a 2.5-story dwelling of stucco and masonry exterior construction with 6,597 square feet of living area. The dwelling was built in 1989. Features of the home include a full basement with finished area, central air conditioning, two fireplaces, and an attached garage with 1,248 square feet of building area.<sup>1</sup> The property has a 225,099 square foot site and is located in Barrington Hills, Cuba 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 and an appraisal estimating the subject property had a market value of \$1,220,000 as of January 1, 2017. The appraisal was prepared by Ibi Cole, a certified residential real estate appraiser. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value utilizing

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<sup>1</sup> Some descriptive information was gleaned from the subject's property record card.

six comparable sales. The appellant's counsel argued that the appraiser opined that the home values in the subject's market area have decreased from 2015 to 2017 based on the number of homes sold from one year to the next, average sale price decreased, list price to sale price percentage decreased, and the time on the market increased.

Based on the appraisal report, the appellant requested the subject's assessment be reduced to \$406,626 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$503,668. The subject's assessment reflects a market value of \$1,519,360 or \$230.31 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.

The board of review argued the subject property is an owner-occupied residential property that was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket Number 15-06778.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$454,576 based on an agreement of the parties. The board of review further explained that Cuba Township's general assessment cycle began in 2015 and continues through 2018. It further indicated that in tax years 2016 and 2017, township equalization factors of 1.0662 and 1.0392 were applied in Cuba Township, respectively. The board of review explained that the assessment for the 2017 tax year was calculated by applying the 2016 and 2017 equalization factors to the Property Tax Appeal Board's assessment as determined for the 2015 tax year in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

Based on this evidence and argument, the board of review requested the assessment be sustained.

In rebuttal, the appellant's counsel argued that the subject's market value has declined after the Property Tax Appeal Board rendered its decision in the tax year 2015 appeal as evidenced by the appraisal report. Furthermore, appellant's counsel noted that the appraiser opined that the subject's value as of January 1, 2017 (which is substantially lower than what is reflected by the tax year 2015 assessment) is consistent with the market trend. Consequently, appellant's counsel argued that the mandate of Section 16-185 of the Property Tax Code is not applicable.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

There is no factual dispute that the subject property is an owner-occupied residence that was the matter of an appeal before this Board for the 2015 tax year under Docket Number 15-06778.001-

R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$454,576 based on the agreement of the parties. In this case, the evidence consisted of the appellants' appraisal report wherein the appraiser opined that the home values in the subject's market area have decreased from 2015 to 2017. There is also no dispute among the parties that 2015 and 2017 are within the same general assessment period for property in Cuba Township, Lake County.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in pertinent 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. [Emphasis added.]

Pursuant to the foregoing provision of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that the prior year's decision "**shall**" be carried forward to the subsequent year subject only to equalization. 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 1.0662 and 1.0392 were applied in Cuba 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 administrative 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 \$503,668. ( $\$454,576 \times 1.0662 \times 1.0392 = \$503,668$ ). The subject's final 2017 assessment as established by the board of review was \$503,668.

Having considered the statutory provision and the evidence, the Board further finds, in accordance with court precedent, that "[t]he only authority and power placed in the [Property Tax Appeal] Board by statute is to receive appeals from decisions of Boards of Review [citation omitted], make rules of procedure [citation omitted], conduct hearings [citation omitted], and make a decision on the appeal [citation omitted]. That is all. ... There are no other prerogatives, powers, or authority accorded to the Board. It is fundamental that an administrative body has only such powers as are granted in the statute creating it. No citation of authority on this point is necessary." Thompson v. Property Tax Appeal Board, 22 Ill.App.3d 316, 322 (2<sup>nd</sup> Dist. 1974). "Finally, where the authority of an administrative body is in question the determination of the scope of its power and authority is a judicial function, not a question to be finally determined by the administrative agency itself. [citation omitted.]" Geneva Community Unit School Dist. No. 304 v. Property Tax Appeal Board, 296 Ill.App.3d 630, 633 (2<sup>nd</sup> Dist. 1998). For these reasons, the Property Tax Appeal Board finds it is bound by the terms of Section 16-185 of the Property Tax Code.

As a final point, the Board finds the appellant's argument through his counsel that the property values in the subject's market area have been trending downward unpersuasive. First, comparables #1 through #3 in the appraisal sold from January to June 2017 for prices ranging from \$1,150,000 to \$1,610,000 or from \$198.19 to \$261.78 per square foot of living area, land included. Second, the three comparable sales submitted by the board of review sold from January 2017 to March 2018 for prices ranging from \$1,120,000 to \$2,000,000 or from \$221.74 to \$262.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,553,788 or \$235.53 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record.

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: August 24, 2021



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

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