



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

APPELLANT: Dee Beaubien  
DOCKET NO.: 18-01468.001-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 Steven J. Field, 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:** \$84,425  
**IMPR.:** \$429,568  
**TOTAL:** \$513,993

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 2018 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

---

<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 \$415,993 to reflect an approximate market value of \$1,248,103 or \$189.19 per square foot of living area, land included, at the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$513,993. The subject's assessment reflects a market value of \$1,553,788 or \$235.53 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% 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, 2017, and 2018, township equalization factors of 1.0662, 1.0392, and 1.0205 were applied in Cuba Township, respectively. The board of review explained that the assessment for the 2018 tax year was calculated by applying the 2016, 2017, and 2018 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).

In further support of the correct assessment, the board of review submitted information on three comparable sales located from .236 to .479 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 217,800 to 387,248 square feet of land area and are improved with one, 1.5-story and two, 2-story dwellings with brick or wood siding exterior construction that range in size from 5,051 to 7,614 square feet of living area. The dwellings were built from 1937 to 2001. Each dwelling has a basement with finished area, central air conditioning, three to nine fireplaces, and an attached garage ranging in size from 761 to 1,379 square feet of building area. The comparables 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 board of review also submitted property record cards for the subject and each of its comparables.

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. Appellant's counsel also argued

that Section 16-185 of the Property Tax Code allows for modification of Property Tax Appeal Board's decision upon review and, therefore, "...board of review's submission should be accorded little or no weight."

### 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.

Initially, the Board finds that appellant's counsel's argument that Section 16-185 of the Property Tax Code renders authority upon the Property Tax Appeal Board to modify or reverse its prior decision upon review is without merit. The term "upon review" in Section 16-185 of the Property Tax Code refers to **Administrative** Review of the decision of the Property Tax Appeal Board before the Circuit Court or Appellate Court. (See 35 ILCS 200/16-195). 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.

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. There is also no dispute among the parties that 2015 and 2018 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 2018 tax years are within the same general assessment period. The Board finds the record shows equalization factors of 1.0662, 1.0392, and 1.0205 were applied in Cuba Township, for the 2016, 2017, and 2018 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 \$513,993. ( $\$454,576 \times 1.0662 \times 1.0392 \times 1.0205 = \$513,993$ ). The subject's final 2018 assessment as established by the board of review was \$513,993.

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

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Dee Beaubien, by attorney:  
Steven J. Field  
Field and Goldberg, LLC  
10 South LaSalle Street  
Suite 2910  
Chicago, IL 60603

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085