



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

APPELLANT: Jeffrey & Ashling Smidt  
DOCKET NO.: 18-02333.001-R-1  
PARCEL NO.: 14-25-201-001

The parties of record before the Property Tax Appeal Board are Jeffrey & Ashling Smidt, the appellants, by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$64,637  
**IMPR.:** \$184,347  
**TOTAL:** \$248,984

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 consists of a two-story dwelling of wood siding exterior construction with 4,434 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 704 square foot garage. The property has an 182,697 square foot site and is located in Lake Zurich, Ela Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on seven comparable sales locate within 1.67 miles from the subject property. The comparables have sites that range in size from 56,411 to 425,522 square feet of land area and are improved with two-story dwellings of brick exterior construction that range in size from 4,006 to 4,829 square feet of living area. The homes were built from 1976 to 1989. Each comparable has an unfinished basement, central air conditioning, one to three

fireplaces and a garage ranging in size from 703 to 888 square feet of building area. The comparables sold from September 2017 to July 2018 for prices ranging from \$365,000 to \$632,500 or from \$78.12 to \$145.97 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$174,113.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$248,984. The subject's assessment reflects a market value of \$752,672 or \$169.75 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.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located within 1.58 miles from the subject property as one comparable sale was presented twice. Board of review comparable #4 was also submitted by the appellant as comparable #3. The comparables have sites that range in size from 66,589 to 152,406 square feet of land area and are improved with a 1.5-story and five, two-story dwellings of brick or wood siding exterior construction that range in size from 3,655 to 5,210 square feet of living area. The homes were built from 1980 to 1992. Each comparable has an unfinished basement, central air conditioning, one to four fireplaces and a garage ranging in size from 736 to 1,149 square feet of building area. The comparables sold from April 2016 to July 2018 for prices ranging from \$610,000 to \$922,500 or from \$142.52 to \$201.51 per square foot of living area, land included. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains 12 comparables for the Board's consideration as one comparable was common to both parties and one comparable was presented twice by the board of review. The Board gave less weight to the appellants' comparable #1 which, based on sale price per square foot, appears to be an outlier relative to all other comparables in the record. The Board gave less weight to the appellants' comparables #2, #3, #4 and #5 along with board of review comparables #4 and #6 due to their dissimilar site sizes when compared to the subject. The Board gave reduced weight to board of review comparable #3 which sold in April 2016 and is dated and less likely to be indicative of the fair market value of the subject as of the January 1, 2018 assessment date. The Board also gave less weight to the board of review comparable #5 due to differences in design, dwelling size and garage size compared to the subject.

The Board finds the best evidence of market value to be appellants' comparables #6 and #7 along with board of review comparables #1 and #2 which are more similar to the subject in site size, dwelling size, design, age and most features. These comparables sold from September 2017 to

May 2018 for prices ranging from \$480,000 to \$922,500 or for \$113.90 to \$201.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$752,672 or \$169.75 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to comparables for differences with the subject, the Board finds a reduction in the subject's assessment is not 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: December 15, 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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APPELLANT

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