



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

APPELLANT: Gilda Schaffer
DOCKET NO.: 18-02952.001-R-1
PARCEL NO.: 16-15-107-006

The parties of record before the Property Tax Appeal Board are Gilda Schaffer, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds A Reduction 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: \$76,323
IMPR.: \$212,247
TOTAL: \$288,570

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 consists of a two-story dwelling of brick exterior construction with 3,876 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 660 square foot garage. The property has a 14,631 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 information on three comparable sales located within 0.55 of a mile from the subject property. The comparables have sites that range in size from 8,250 to 18,180 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 2,854 to 3,606 square feet of living area. The homes were built from 1957 to 2004. The oldest comparable has a reported effective age of 1996 due to

renovations. Each comparable has a full basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 690 square feet of building area. The comparables sold from September 2016 to December 2017 for prices ranging from \$549,900 to \$790,000 or from \$159.46 to \$247.80 per square foot of living area, land included.

The appellant's counsel submitted a Multiple Listing Service (MLS) sheet on their comparable #3 which provides a description of recent updates and renovations made to the property. Based on this evidence, the appellant requested the subject's assessment be reduced to \$270,001.

The board of review did not timely submit its "Board of Review Notes on Appeal" nor timely submit any evidence in support of its assessed valuation of the subject property. In this appeal, the board of review's evidence or a request for an extension of time to do so should have been postmarked no later than September 4, 2019. On September 11, 2019, the board of review filed a motion for an extension of time to submit its evidence and on September 27, 2019, the board of review unilaterally filed its "Board of Review Notes on Appeal" along with evidence.

At its meetings on October 8, 2019 and November 12, 2019, respectively, the Property Tax Appeal Board first denied the untimely request for an extension of time to submit evidence made by the Lake County Board of Review and second denied the Lake County Board of Review's Motion to Reconsider and Vacate Defaults. Therefore, the Lake County Board of Review has been held in default in this proceeding.

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted.

The Board takes notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the prior 2017 tax year under Docket Number 17-00645.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$286,906 based on an agreement between the parties.

The Property Tax Appeal Board takes notice 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 (35 ILCS 200/16-185) states 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.

The Board finds this record disclosed the subject property is an owner-occupied residence and that the 2015 through 2018 tax years are within the same general assessment period. The Board takes notice that an equalization factor of 1.0058 was issued in Moraine Township for the 2018 tax year. The record contains no evidence showing the Board's 2017 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 the statutory mandates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior decision results in an assessment of \$288,570. ($\$286,906 \times 1.0058 = \$288,570$) Therefore, the Board finds a reduction in the subject's assessment is warranted.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains three comparables submitted by the appellant. These comparables had sale prices ranging from \$549,900 to \$790,000 or from \$159.46 to \$247.80 per square foot of living area, land included. The subject's 2018 assessment, pursuant to section 16-185 is \$288,570 and reflects a market value of \$872,340 or \$225.06 per square foot of living area, land included which is within the range established by the comparables on a per square foot basis but has a higher overall value due to its larger dwelling size relative to the comparables. Therefore, the Board finds no further reduction is warranted.

Furthermore, the board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

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:

January 19, 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

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