



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

APPELLANT: Greg Carrier
DOCKET NO.: 20-01290.001-R-1
PARCEL NO.: 16-08-402-016

The parties of record before the Property Tax Appeal Board are Greg Carrier, the appellant, by attorney Ciarra Schmidt, of Schmidt Salzman & Moran, Ltd. 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: \$114,243
IMPR.: \$200,253
TOTAL: \$314,496

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 2020 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 2-story dwelling of brick and wood siding exterior construction with 3,754 square feet of living area. The dwelling was constructed in 1985 and is approximately 35 years old. Features of the home include a full basement with finished area,¹ central air conditioning, a fireplace, and a 912 square foot garage. The property has a 43,560 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. Three comparables are located within the same assessment neighborhood code as the subject. The comparables are improved with 1.75-story or 2-story homes of brick, wood

¹ Additional details regarding the subject property not reported by the appellant are found in the subject's property record card presented by the board of review.

siding, or brick and wood siding exterior construction ranging in size from 3,456 to 4,494 square feet of living area. The dwellings range in age from 34 to 36 years old. Each home has a basement, central air conditioning, and one to three fireplaces. The comparables have improvement assessments ranging from \$74,760 to \$181,698 or from \$16.64 to \$41.40 per square foot of living area.

The appellant also submitted a brief arguing that the comparables demonstrate that the subject's improvement assessment is not equitable.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$125,571 or \$33.45 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$314,496. The subject property has an improvement assessment of \$200,253 or \$53.34 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1-story or 2-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,434 to 3,977 square feet of living area. The dwellings were built from 1979 to 1986. Two homes each have a basement, one of which has finished area, and two homes each have a concrete slab foundation. Each home has central air conditioning, one to three fireplaces, and a garage ranging in size from 748 to 1,034 square feet of building area. Comparable #4 has an inground swimming pool. The comparables have improvement assessments ranging from \$197,952 to \$224,116 or from \$54.84 to \$57.64 per square foot of living area.

Based on this evidence the board of review requested the subject's improvement assessment be confirmed.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables, which each lack a garage compared to the subject's 912 square foot garage. Moreover, the appellant's comparables #1 and #4 are less similar to the subject in dwelling size than other comparables in this record. The Board gives less weight to the board of review's comparables #1, which is a 1-story home compared to the

subject 2-story home, and the board of review's comparable #4, which has an inground swimming pool that is not a feature of the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables #2, and #3, which are similar to the subject in dwelling size, age, location, and some features, although one comparable has a concrete slab foundation compared to the subject's basement foundation, suggesting that an upward adjustment would be necessary to make this property more similar to the subject. These most similar comparables have improvement assessments of \$211,147 and \$211,811 or \$55.80 and \$54.84 per square foot of living area, respectively. The subject's improvement assessment of \$200,253 or \$53.34 per square foot of living area is below the best comparables in in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: September 20, 2022



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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