



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

APPELLANT: Hedda Schmidt
DOCKET NO.: 21-01987.001-R-1
PARCEL NO.: 16-36-120-021

The parties of record before the Property Tax Appeal Board are Hedda Schmidt, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, 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: \$59,323
IMPR.: \$169,119
TOTAL: \$228,442

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 2021 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 stucco exterior construction with 2,832 square feet of living area. The dwelling was built in 1954, is approximately 67 years old, and has an effective year built of 1978. Features of the home include a basement with finished area¹, central air conditioning, one fireplace, and a 220 square foot garage. The property has an approximately 12,000 square foot site and is located in Highland Park, Moraine 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 with the same assessment neighborhood code as the subject property. The

¹ The Board finds the best description of the subject's basement was found in the property record card presented by the board of review which was unrefuted in rebuttal by the appellant.

comparables are improved with 2-story homes of brick exterior construction ranging in size from 2,750 to 3,229 square feet of living area. The dwellings range in age from 55 to 57 years old. Each home has a basement with two having finished area, central air conditioning, one fireplace, and a garage that ranges in size from 462 to 550 square feet of building area. The comparables have improvement assessments ranging from \$131,365 to \$151,931 or from \$41.66 to \$51.71 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$134,307 or \$47.42 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 \$228,442. The subject property has an improvement assessment of \$169,119 or \$59.72 per square foot of living area.

The board of review provided a copy of the appellant's grid analysis and the subject's property record card. In handwritten notes on the grid analysis, the board of review indicated that the subject's basement had 1,133 square feet of finished area and a 300 square foot enclosed porch, which were not disclosed by the appellant. The board of review also disclosed that the subject had an effective age of 1978 due to a 2004 addition with had a value of \$187,100. The appellant did not refute the board of review's disclosures in written rebuttal.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables² with the same assessment neighborhood code as the subject property. Board of review comparable #2 is the same property as the appellant's comparable #3. The comparables are improved with 2-story homes of brick exterior construction ranging in size from 2,750 to 3,204 square feet of living area. The dwellings were built in either 1938 or 1965 with comparables #1 and #3 having reported effective years built of 1981 and 1987, respectively. Each comparable has a basement with finished area, central air conditioning, one fireplace, and a garage that ranges in size from 506 to 572 square feet of building area. The comparables have improvement assessments ranging from \$142,205 to \$187,004 or from \$51.71 to \$60.19 per square foot of living area. Based on this evidence the board of review requested the subject's improvement assessment be sustained.

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 six equity comparables for the Board's consideration, including one comparable shared by both parties. The Board gives less weight to the appellant's comparable #1 and #2 which lack basement finish, a feature of the subject.

² Board of review comparable #4 is the same property as board of review comparable #1.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are relatively similar to the subject in location, design, age/effective age, dwelling size, and other features. These four comparables have improvement assessments ranging from \$131,365 to \$187,004 or from \$41.66 to \$60.19 per square foot of living area. The subject's improvement assessment of \$169,119 or \$59.72 per square foot of living area falls within the range established by the best comparables 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:

October 17, 2023



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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