



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

APPELLANT: Steve Beitler  
DOCKET NO.: 12-01903.001-R-1  
PARCEL NO.: 16-36-210-005

The parties of record before the Property Tax Appeal Board are Steve Beitler, the appellant, by attorney Leonard Schiller of Schiller Klein PC, in Chicago, and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$103,252  
**IMPR:** \$118,306  
**TOTAL:** \$221,558

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 2012 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 stucco construction with 3,188 square feet of living area. The dwelling was constructed in 1926. Features of the home include

a partial basement with finished area,<sup>1</sup> central air conditioning, a fireplace and a detached two-car garage. The property has a 14,204 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 an appraisal estimating the subject property had a market value of \$600,000 as of January 1, 2011. Based on this evidence, the appellant requested an assessment reduction to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$221,558. The subject's assessment reflects a market value of \$677,133 or \$212.40 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue.

As to the appellant's appraisal report, the board of review noted that three of the sales occurred in 2009 and one sale was a foreclosure, advertised as having "incredible potential" and sold "as is." Two of these comparable sales were 10% to 27% smaller in living area square footage than the subject dwelling. Additionally, it was noted that the final value conclusion for the subject was below two of the four adjusted sale prices in the appraisal report.

In support of its contention of the correct assessment the board of review submitted information on four comparables sales, where board of review comparable #3 is the same property as appellant's appraisal sale #4. Based on this evidence, the board of review requested confirmation of the subject's assessment.

#### 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

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<sup>1</sup> The appellant's appraiser reported the basement was 90% finished whereas the board of review reported the subject dwelling has an unfinished basement.

§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.

The Board finds the best evidence of market value to be the board of review comparable sales. The Board gave little weight to the appellant's appraisal as the majority of the sales occurred in 2009 without any time adjustment made and/or any discussion why more recent comparable sales were not found or appropriate for comparison to the subject property.

The board of review comparable sales sold between January 2010 and October 2012 for prices ranging from \$201.32 to \$244.20 per square foot of living area, including land, which includes the appellant's appraisal comparable sale #4. The subject's assessment reflects a market value of \$677,133 or \$212.40 per square foot of living area, including land, which is within the range established by the best comparable sales in the record and appears justified when giving due consideration to the age of the subject dwelling. Based on this evidence 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.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: July 18, 2014



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 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 the subsequent year 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.

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.