



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

APPELLANT: William Schaller  
DOCKET NO.: 13-00906.001-R-1  
PARCEL NO.: 16-09-202-011

The parties of record before the Property Tax Appeal Board are William Schaller, the appellant, by attorney David Lavin of Robert H. Rosenfeld and Associates, LLC 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:** \$107,135  
**IMPR:** \$159,705  
**TOTAL:** \$266,840

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 2013 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 construction with 3,267 square feet of living area. The dwelling was constructed in 1962. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 966 square foot garage. The property has a

29,805 square foot site and is located in Lake Forest, West Deerfield 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 .49 of a mile from the subject. The comparables consist of two-story frame or brick dwellings that were built between 1961 and 1967. The homes range in size from 3,176 to 3,613 square feet of living area and feature basements, two of which have finished areas. Each home has central air conditioning, a fireplace and a garage ranging in size from 440 to 600 square feet of building area. These properties sold in March and April 2013 for prices ranging from \$580,000 to \$755,000 or from \$181.90 to \$208.97 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$208,176 which would reflect a market value of approximately \$624,528 or \$191.16 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$266,840. The subject's assessment reflects a market value of \$802,768 or \$245.72 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Lake County of 33.24% as determined by the Illinois Department of Revenue.

In rebuttal, the board of review submitted a letter from Martin P. Paulson, Clerk of the Lake County Board of Review. He asserted that appellant's sale #1 was a "trustee sale," but provided no documentation to support this contention and failed to indicate how long, if at all, this property had been listed on the open market prior to the sale transaction. As to appellant's comparable sale #2 and #3, Paulson asserted that both properties have "feeder traffic influence" as shown on location maps. In addition, Paulson contended that appellant's sale #3 was sold between family members. To support this assertion, a copy of the applicable property record card was submitted. The card depicts the last sale occurred on April 15, 2013 by Donna M. Medica, Trustee, to new owners Robert and Megan Medica.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .46 of a mile of the subject property. The comparables

consist of two-story frame or brick dwellings that were built between 1962 and 1967. The homes range in size from 2,900 to 3,118 square feet of living area and feature basements, two of which have finished areas. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 600 square feet of building area. These properties sold between August 2012 and September 2013 for prices ranging from \$730,000 to \$825,000 or from \$243.25 to \$275.86 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its 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 §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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 which were alleged to have negative location influences as each is on "feeder" street. Moreover, the Board finds the assertion that appellant's comparable sale #3 was not an arm's length transaction was not refuted by the appellant.

The Board finds the best evidence of market value to be appellant's comparable sale #1 along with the board of review comparables. These most similar comparables sold between August 2012 and September 2013 for prices ranging from \$730,000 to \$825,000 or from \$208.97 to \$275.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$802,768 or \$245.72 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments and differences in the most comparable sales on this record when compared to the subject, the Board finds the

appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted.

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.

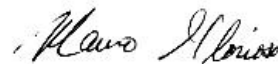
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Chairman



\_\_\_\_\_  
Member



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Member



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Acting 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: September 18, 2015



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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.