



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

APPELLANT: Paul Schultz  
DOCKET NO.: 15-04452.001-R-1  
PARCEL NO.: 11-29-404-012

The parties of record before the Property Tax Appeal Board are Paul Schultz, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and 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:** \$59,960  
**IMPR.:** \$181,635  
**TOTAL:** \$241,595

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 2015 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 is improved with two-story dwelling of brick construction with 3,788 square feet of living area. The dwelling was constructed in 2010. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an attached garage with 690 square feet of building area. The property has a 14,810 square foot site and is located in Vernon Hills, Libertyville Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story dwellings of brick construction that range in size from 3,536 to 3,980 square feet of living area. Each comparable was constructed in 2014. Each comparable has an unfinished basement, central air conditioning, one fireplace and an attached garage ranging in size from 641 to 1,004 square feet of building area. The comparables are

located from .37 to .54 of a mile from the subject property and each is located in the same neighborhood as the subject property. These properties have improvement assessments ranging from \$100,471 to \$149,704 or from \$28.41 to \$37.61 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$122,882 or \$32.44 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 \$241,595. The subject property has an improvement assessment of \$181,635 or \$47.95 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with two-story dwellings of brick construction that range in size from 3,786 to 3,846 square feet of living area. The comparables were constructed from 2002 to 2007. Each comparable has an unfinished basement, central air conditioning, one fireplace and an attached garage ranging in size from 640 to 700 square of building area. The comparables have improvement assessments ranging from \$178,251 to \$187,747 or from \$47.08 to \$48.82 per square foot of living area. The board of review requested the subject's assessment be sustained.

In rebuttal the board of review stated that each of the appellant's comparables has a partial assessment as of the assessment date January 1, 2015, as they are all new construction with full values in effect for tax year 2016. In support of this statement the board of review submitted copies of the property record cards for the appellant's comparables which indicated that comparable #1 received a 7-month partial assessment for 2015 and comparables #2 and #3 each received a 6-month partial assessment for 2015.

### **Conclusion of Law**

The taxpayer 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 Board finds the best evidence of assessment equity to be the board of review comparables. The board of review comparables were similar to the subject in location, style, age and features. These comparables had improvement assessments that ranged from \$178,251 to \$187,747 or from \$47.08 to \$48.82 per square foot of living area. The subject's improvement assessment of \$181,635 or \$47.95 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given the appellant's comparables as the evidence disclosed each of these properties was receiving a partial assessment for the 2015 tax year because they were new construction. Based on this record 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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 20, 2017



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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