



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

APPELLANT: Charles Schneider
DOCKET NO.: 16-03340.001-R-1
PARCEL NO.: 16-33-403-050

The parties of record before the Property Tax Appeal Board are Charles Schneider, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$62,630
IMPR.: \$177,346
TOTAL: \$239,976

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 2016 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 a two-story single-family dwelling of brick exterior construction. The dwelling was built in 1985 and contains 3,350 square feet of living area. Features of the home include a partial unfinished basement, central air-conditioning, a fireplace, and a 470 square foot attached garage. The dwelling is located in Deerfield, West Deerfield Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on six comparable sales located within .28 of a mile from the subject. The comparables consist of two-story single-family dwellings of brick exterior construction. The dwellings were built between 1984 and 1988 and range in size from 3,326 to 3,765 square feet of living area. The comparables have partial or full basements, four of which have finished areas. The comparables all have central air conditioning, a fireplace and a garage ranging in size from 462 to 621 square feet of building area. The comparables sold from March 2015 to June 2016 for

prices ranging from \$550,000 to \$752,500 or from \$164.47 to \$218.43 per square foot of living area, including land. Based on this evidence, the appellant requested a total assessment of \$225,544 reflecting a market value of approximately \$676,632 or \$201.98 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$239,976. The subject's assessment reflects a market value of approximately \$723,691 or \$216.03 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales. The comparables are located within .163 of a mile of the subject and consist of two-story single-family dwellings of brick exterior construction. The homes were built in 1986 or 1987 and range in size from 2,862 to 3,216 square feet of living area. The comparables have partial or full basements, one with a finished area. The comparables all have central air-conditioning, a fireplace, and a garage ranging in size from 400 to 528 square feet of building area. The comparables sold from December 2014 to August 2015 for prices ranging from \$705,000 to \$752,500 or from \$225.96 to \$251.57 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject's assessment be sustained.

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 nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #3 through #6 and the board of review's comparables #1 and #3. Appellant's comparables #3 through #6 all have finished basement areas, superior to the subject. Board of review comparable #3 has a finished basement area, superior to the subject and board of review comparable #1's 2014 sale is dated and less indicative of the market value as of the subject's January 2016 assessment date.

The Board finds that appellant's comparables #1 and #2 along with board of review comparable #2 were the best comparables submitted in the record. These comparables sold from January to May of 2015 for prices ranging from \$550,000 and \$752,500 or from \$164.47 to \$233.99 per square foot. The subject's assessment reflects an estimated market value of approximately \$723,691 or \$216.03, land included, which falls within the range established by the best comparable sales in the record. Therefore, 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. 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: March 19, 2019



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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