



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

APPELLANT: Robert Schulman
DOCKET NO.: 17-01976.001-R-1
PARCEL NO.: 16-15-412-011

The parties of record before the Property Tax Appeal Board are Robert Schulman, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$39,923
IMPR.: \$59,106
TOTAL: \$99,029

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 2017 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 one-story dwelling with wood-siding exterior containing 1,552 square feet of living area. The dwelling was constructed in 1930. Features of the home include a 1,504-square foot basement with 1,203 square feet of finished area, central air conditioning and a detached garage containing 652 square feet of building area. The subject property has an 8,536-square foot site and is located in Highwood, Moraine Township, Lake County.

The appellant contend overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located within .31 of a mile of the subject, and within the same assessment neighborhood code as the subject property. The properties are improved with one-story dwellings of wood-siding or brick exterior construction that range in size from 1,042 to 1,413 square feet of living area. The dwellings were constructed

from 1933 to 1949 with comparable #3 having an effective age of 1961. Each comparable has an unfinished basement; one home has central air conditioning; and two dwellings each have one fireplace and a detached garage containing either 216 or 528 square feet of building area. The comparables have sites ranging in size from 6,407 to 11,519 square feet of land area. The sales occurred from November 2016 to September 2017 for prices ranging from \$208,000 to \$270,000 or from \$180.24 to \$211.13 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$84,991.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,029. The subject's assessment reflects a market value of \$298,730 or \$192.48 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within .366 of a mile of the subject, and within the same assessment neighborhood code as the subject property. The board of review comparable #2 was also utilized by the appellant as comparable #1. The properties are improved with one-story dwellings of wood-siding or brick exterior construction that ranged in size from 1,212 to 1,868 square feet of living area. The dwellings were constructed from 1923 to 1955. Each comparable has a basement with two having finished areas; two homes each have central air conditioning and a fireplace; and each dwelling has a garage ranging in size from 216 to 550 square feet of building area. These properties have sites ranging in size from 5,279 to 11,519 square feet of land area. The properties sold from September 2016 to September 2017 for prices ranging from \$220,000 to \$372,000 or from \$180.33 to \$199.14 per square foot of living area, including land. The board of review also provided copies of the property record cards for the subject and each comparable. Based on the foregoing evidence, 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 six comparable sales including the parties' common comparable for the Board's consideration with varying degrees of similarity to the subject property. The Board gave less weight to appellant's sales #2 and #3 due to their smaller dwelling sizes when compared to the subject. In addition, appellant's comparable #3 lacks a garage, unlike the subject.

The Board finds the best evidence of market value to be appellant's comparable #1 and the board of review comparable sales which include the parties common comparable. These sales were most similar to the subject in location, design, dwelling size and most features. However, these

comparables are slightly inferior to the subject in that board of review sale #1 and board of review #2/appellant's #1 have unfinished basements, and board of review sale #2/appellant's #1 and board of review #3 lack central air conditioning which would necessitate upward adjustments to these comparables in order to make them more equivalent to the subject property. These comparables sold from September 2016 to September 2017 for prices ranging from \$220,000 to \$372,000 or from \$180.33 to \$199.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$298,730 or \$192.48 per square foot of living area, land included, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences in features when compared to the subject such as unfinished basements and/or lack of central air conditioning, the Board finds that the subject's market value as reflected by its assessment is well supported. Therefore, the Board finds that based on this evidence, the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and, thus, no reduction in the subject's assessment is 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. 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: April 21, 2020



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Robert Schulman, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085