



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

APPELLANT: Martin Schooley  
DOCKET NO.: 17-02384.001-R-1  
PARCEL NO.: 15-07-207-009

The parties of record before the Property Tax Appeal Board are Martin Schooley, 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 **a reduction** 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:** \$28,152  
**IMPR.:** \$93,136  
**TOTAL:** \$121,288

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 consists of a two-story frame dwelling containing 2,363 square feet of living area. The dwelling was constructed in 1989 and features a finished basement, central air conditioning, a fireplace, and a 380-square foot attached garage. The dwelling is situated on a 12,160 square foot lot which is subject to a downward adjustment due to its proximity to powerlines and is located in Vernon Hills, Vernon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on five comparable sales located within .36 of a mile of the subject that all share the same neighborhood code as the subject. The dwellings were built 1989 or 1992 and consist of two-story frame single-family dwellings situated on sites ranging in size from 7,524 to 12,726 square feet of land area. The dwellings contain either 2,643 or 2,677 square feet of living area. The dwellings each have a basement, two of which have finished area, central air

conditioning, and garages containing 420 or 497 square feet of building area. Three comparables each have one fireplace. These comparables sold from February 2016 to January 2017 for prices ranging from \$385,500 to \$410,000 or from \$145.86 to \$153.16 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment of \$121,288, reflecting a market value of approximately \$363,900 or \$154.00 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 \$133,984. The subject's assessment reflects a market value of approximately \$404,175 or \$171.04 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 a grid analysis and property record cards for the subject and eight comparable sales. The properties are located from .07 to .258 of a mile from the subject and all have the same neighborhood code as the subject. The dwellings consist of two-story frame single-family dwellings situated on sites containing from 11,312 to 13,999 square feet of land are, five of which have land adjustments based upon their close proximity to high tension wires or power lines and/or for backing to an apartment complex. The homes were built from 1989 to 1993 and range in size from 2,339 to 2,677 square feet of living area. The comparables each have a finished basement, central air conditioning, and a garage ranging in size from 420 to 497 square feet of building area. Six of the comparables have one or two fireplaces. Comparable #2 features an inground swimming pool. The comparables sold from June 2016 to March 2018 for prices ranging from \$356,000 to \$410,000 or from \$148.58 to \$167.99 per square foot of living area, including land. Based on the foregoing 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 §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of thirteen comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1, #3 and #5 which have unfinished basements, dissimilar to the subject. The Board also gave less weight to board of review comparables #2 and #7 as comparable #2 has an inground swimming pool, dissimilar to the subject, and comparable #7's March 2018 sale is less proximate in time to the January 1, 2017 assessment date at issue and thus less likely to be reflective of the subject's market value as of that date.

The Board finds that appellant's comparables #2 and #4 and the board of review's remaining comparables were the best comparables submitted in the record in terms of location, design, age, size and most features, although each comparable has a larger garage when compared to the

subject. These comparables sold from February 2016 to November 2017 for prices ranging from \$147.56 to \$167.99 per square of living area, land included. The subject's assessment reflects an estimated market value of \$171.04 per square foot of living area, land included, which falls above the range established by the best comparable sales submitted by for the Board's consideration on a per square foot basis. After making adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment commensurate with appellant's request is 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: June 16, 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

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COUNTY

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