



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

APPELLANT: Michael Schaeffges  
DOCKET NO.: 17-03515.001-R-1  
PARCEL NO.: 14-23-301-054

The parties of record before the Property Tax Appeal Board are Michael Schaeffges, the appellant, by attorney Ryan Schaeffges of the Law Office of Ryan Schaeffges, P.C. in Wheeling; 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:** \$57,670  
**IMPR.:** \$182,937  
**TOTAL:** \$240,607

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 brick dwelling with 4,026 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 967 square foot garage. The property has a 74,946 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales of properties located within 2 blocks of the subject, all of which share the same neighborhood code as the subject. The dwellings were built from 1988 to 2005 and consist of two-story frame or brick single-family dwellings. The houses range in size from 3,854 to 5,464 square feet of living area and are situated on sites ranging in size from 56,313 to 73,253 square feet of land area. The dwellings each have an unfinished basement, one or three fireplaces, and a garage ranging in size from 750 to 840 square feet of

building area. Two comparables have central air-conditioning. These comparables sold from May 2015 to June 2016 for prices ranging from \$595,000 to \$690,000 or from \$126.28 to \$158.31 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment of \$201,280, reflecting a market value of approximately \$603,900 or \$150.00 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 \$240,607. The subject's assessment reflects a market value of approximately \$725,813 or \$180.28 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 containing information on the subject and eight comparable sales. The properties are located from .377 of a mile to 1.173 miles from the subject, none of which have the same neighborhood code as the subject. The dwellings consist of two-story brick or wood-sided single-family dwellings situated on sites containing from 20,327 to 33,794 square feet of land area. The homes were built from 2000 to 2008 and range in size from 3,746 to 4,230 square feet of living area. The comparables each have a full basement, two of which have finished area according to the property record cards submitted by the board of review. Each comparable has central air conditioning, one to three fireplaces, and a garage ranging in size from 597 to 936 square feet of building area. According to the property record cards, the subject and several of the comparables also feature wood decks, concrete patios and/or gazebos. The comparables sold from April 2016 to August 2018 for prices ranging from \$710,000 to \$903,000 or from \$167.85 to \$218.90 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

To support their respective positions before the Property Tax Appeal Board, the parties submitted a total of eleven comparable sales with varying degrees of similarity to the subject. Six of the comparables are located over a mile distance from the subject. Two of the comparables sold in May 2015 or August 2018, as such those sales are dated relative to the January 1, 2017 assessment date at issue. Board of review comparable #1 appears to be an outlier as its sale price is significantly higher than any of the other comparables in the record. Most of the comparables have significantly smaller lots and/or smaller garages compared to the subject and several of the comparables differ from the subject in age and/or basement finish.

Despite the poor quality of the comparables submitted for the Board's consideration, the Board finds that board of review comparables #2, #3 and #7 were the best comparables submitted in the

record in terms of size, age and most features. These comparables sold from July 2016 to September 2017 for prices ranging from \$750,000 to \$826,000 or from \$180.55 to \$213.88 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$725,813 or \$180.28 per square foot of living area, land included, which falls below the range established by the best comparable sales submitted for the Board's consideration. After considering adjustments to the comparables for any differences from the subject, the Board finds the subject's assessed value appears to be supported and 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: August 18, 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

Michael Schaeffges, by attorney:  
Ryan Schaeffges  
Law Office of Ryan Schaeffges, P.C.  
851 Seton Court  
Suite 1A  
Wheeling, IL 60090

COUNTY

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