



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

APPELLANT: Isaac Schreibman  
DOCKET NO.: 18-00726.001-R-1  
PARCEL NO.: 09-34-401-017

The parties of record before the Property Tax Appeal Board are Isaac Schreibman, the appellant, by attorney Glenn S. Guttman of Rieff Schramm Kanter & Guttman 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:** \$33,976  
**IMPR.:** \$128,777  
**TOTAL:** \$162,753

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 2018 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 dwelling of wood siding exterior construction with 3,736 square feet of living area. The dwelling was built in 1978. Features of the home include a 2,008 square foot basement that is fully finished, central air conditioning, three fireplaces and an attached garage with 702 square feet of building area. The subject property also has an in-ground swimming pool, 954 square feet of decking and 544 square feet of patio. The property has a 36,259 square foot site and is located in Lake Barrington, Wauconda Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables improved with two-story dwellings of brick, brick veneer, stucco & exposed wood or wood siding exteriors that range in size from 1,900 to 3,162 square feet of living area. The

dwellings were built from 1971 and 1987. Each home has a basement with three having finished area, central air conditioning, and one or two fireplaces. Five comparables have attached garages ranging in size from 484 to 918 square feet of building area. Appellant's comparable #3 also has an in-ground swimming pool and five comparables have from 108 to 721 square feet of decking. These properties have improvement assessments ranging from \$58,397 to \$99,162 or from \$29.22 to \$32.39 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$114,919.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$162,753. The subject property has an improvement assessment of \$128,777 or \$34.47 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 with comparables #1 and #2 being the same properties as appellant's comparables #1 and #3, respectively. Board of review comparable #3 is composed of a 1.5-story dwelling with brick veneer with 3,568 square feet of living area. The dwelling was built in 1988. This property has a basement that is partially finished, central air conditioning, one fireplace, an attached garage with 621 square feet of building area, and an in-ground swimming pool. The comparable has an improvement assessment of \$105,959 or \$29.70 per square foot of living area.

The board of review pointed out that each of its comparables has a basement that was from 21.3% to 62.7% smaller than the subject's basement and have from 21.3% to 67.8% less finished basement area than the subject property. The board of review further asserted the subject property has the largest swimming pool and the most deck and patio area.

The board of review also submitted an analysis of the appellant's comparables by the township assessor in which the comparables were adjusted for differences from the subject property. The assessor arrived at adjusted improvement assessments for the appellant's comparables ranging from \$37.41 to \$59.98 per square foot of living area. The board of review requested the assessment be sustained.

### **Conclusion of Law**

The appellant 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 record contains seven comparables submitted by the parties to support their respective positions, with two common comparables. The comparables are generally inferior to the subject dwelling in basement area, basement finish, pool area or lack of a pool, garage area, as well as deck and patio area. These properties have improvement assessments ranging from \$58,397 to \$105,959 or from \$29.22 to \$32.39 per square foot of living area. The board of review evidence included an analysis of six of the comparables by the township assessor attempting to account for

the differences between the comparable properties and the subject property. The assessor arrived at adjusted improvement assessments ranging from \$37.41 to \$59.98 per square foot of living area. The subject's improvement assessment of \$128,777 or \$34.47 per square foot of living area falls above the range established by the comparables in this record but appears justified given its superior features relative to the comparables, which is supported by the assessor's comparative analysis. 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 appropriate.

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:

November 17, 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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