



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

APPELLANT: Lance Schiller  
DOCKET NO.: 18-01217.001-R-1  
PARCEL NO.: 16-26-108-020

The parties of record before the Property Tax Appeal Board are Lance Schiller, the appellant, by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC 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 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:** \$89,445  
**IMPR.:** \$69,707  
**TOTAL:** \$159,152

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 brick exterior construction with 2,860 square feet of living area. The dwelling was constructed in 1964. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 483 square foot garage. The property has an 11,941 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from .17 to .95 of a mile from the subject property. The comparables have sites ranging in size from 8,193 to 18,717 square feet of land area. They are improved with two-story dwellings of brick exterior construction ranging in size from 2,569 to 2,752 square feet of living area. The dwellings were constructed from 1963 to 1967. The comparables have basements, with two having finished area. Two

comparables have central air conditioning; two comparables each have a fireplace; and each comparable has a garage ranging in size from 420 to 525 square feet of building area. The comparables sold from March 2017 to March 2018 for prices ranging from \$420,000 to \$470,000 or from \$163.11 to \$170.78 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$192,072. The subject's assessment reflects a market value of \$580,629 or \$203.17 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Lake County of 33.08% 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 four comparable sales located from .352 of a mile to 1.53 miles from the subject property. The comparables have sites ranging in size from 12,532 to 23,994 square feet of land area. The comparables are improved with two-story dwellings of brick or stone exterior construction that range in size from 2,729 to 3,260 square feet of living area. The dwellings were constructed from 1940 to 1964. The comparables have basements with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 420 to 621 square feet of building area. The comparables sold from June 2017 to June 2018 for prices ranging from \$570,000 to \$745,000 or from \$208.87 to \$230.58 per square foot of living area, land included. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **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 Board finds seven comparable sales were submitted by the parties in support of their respective positions. The Board gave less weight to the appellant's comparable sale #3 which is located outside of the subject neighborhood. The Board also gave less weight to the board of review comparable sales due to their larger dwelling sizes or distant location when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2. These comparables are more similar to the subject in location, design, age, dwelling size and most features. The comparables sold in March 2018 and August 2017 for prices of \$420,000 and \$470,000 or for \$163.11 and \$170.78 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$580,629 or \$203.17 per square foot of living area, including land, which is below the prices established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is

excessive. Based on this evidence, the Board finds a reduction in the subject's assessment commensurate with the 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:

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

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

APPELLANT

Lance Schiller, by attorney:  
Abby L. Strauss  
Schiller Law P.C.  
33 North Dearborn  
Suite 1130  
Chicago, IL 60602

COUNTY

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