



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

APPELLANT: David Schneiderman  
DOCKET NO.: 18-01803.001-R-1  
PARCEL NO.: 16-10-316-024

The parties of record before the Property Tax Appeal Board are David Schneiderman, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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:** \$87,155  
**IMPR.:** \$75,027  
**TOTAL:** \$162,182

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 one-story dwelling of brick exterior construction with 2,147 square feet of living area. The dwelling was constructed in 1956. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning and a 484 square foot garage. The property has a 19,451 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 within 0.41 of a mile from the subject property. The comparables have sites that range in size from 12,384 to 16,006 square feet of land area and are improved with one-story dwellings of brick exterior construction that range in

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<sup>1</sup> A Multiple Listing Service sheet submitted by the board of review indicates the subject property has a finished recreation room in the basement which the appellant failed to disclose.

size from 1,887 to 2,062 square feet of living area. The homes were built from 1951 to 1959. Each comparable has a basement, two with finished area, central air conditioning, one fireplace and a garage ranging in size from 231 to 552 square feet of building area. The comparables sold from August 2016 to June 2018 for prices ranging from \$352,500 to \$375,000 or from \$170.95 to \$192.21 per square foot of living area, land including. Based on this evidence, the appellant requested the subject's assessment be reduced to \$132,145.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$162,182. The subject's assessment reflects a market value of \$490,272 or \$228.35 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 information on five comparable sales located within 0.789 of a mile from the subject property. The comparables have sites that range in size from 10,037 to 20,469 square feet of land area and are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 1,832 to 2,483 square feet of living area. The homes were built from 1954 to 1981. Each comparable has a basement, four with finished area, central air conditioning and a garage ranging from 345 to 576 square feet of building area. Four comparables each have one fireplace. The comparables sold from March 2017 to May 2018 for prices ranging from \$435,000 to \$575,000 or from \$227.55 to \$265.44 per square foot of living area, land included.

The board of review also submitted a Multiple Listing Service (MLS) sheet on the subject associated with a September 2010 sale which described the subject as having an updated kitchen, bathrooms and finished recreational area in the basement. Based on this evidence, the board of review requested 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2; comparable #1 due to its unfinished basement compared to the subject's finished basement and comparable #2 for its 2016 sale date which is dated and less reflective of the subject's fair market value as of the January 1, 2018 assessment date. The Board gave less weight to board of review comparable #1 which has a newer age and lacks a finished basement, compared to the subject. The Board finds the best evidence of market value to be appellant's comparable #3 along with board of review comparables #2 through #5 which are more similar to the subject in location, age, design, dwelling size and most features. Four of these best comparables have smaller site sizes when compared to the subject's site size. These most similar comparables sold from August 2017 to June 2018 for prices ranging from

\$375,000 to \$575,000 or from \$192.21 to \$265.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$490,272 or \$228.35 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, the Board finds a reduction in the subject's assessment is not 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: September 15, 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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