



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

APPELLANT: Andrew Schiller  
DOCKET NO.: 19-02016.001-R-1  
PARCEL NO.: 16-25-303-027

The parties of record before the Property Tax Appeal Board are Andrew Schiller, the appellant; 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:** \$128,070  
**IMPR.:** \$117,434  
**TOTAL:** \$245,504

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 2019 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 3-story dwelling of brick exterior construction with 3,145 square feet of living area. The dwelling was originally constructed in 1925. Features of the home include a partially finished basement, central air conditioning, a fireplace, a detached 400 square foot garage and an inground swimming pool. The property has an 18,350 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant's appeal is based on both overvaluation and assessment inequity with respect to the subject's improvement. In support of these arguments the appellant submitted a grid analysis containing four comparable properties that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 10,950 to 31,720 square feet of land area that are improved with 2-story, 2.5-story or 3-story dwellings of brick or wood exterior construction containing from 2,279 to 4,027 square feet of living area. The homes were originally built between 1880 and 1931. The comparables have full basements, central air

conditioning, a fireplace and garages ranging in size from 190 to 484 square feet of building area. The comparables sold from May 2019 to July 2020 for prices ranging from \$484,900 to \$845,000 or from \$150.59 to \$241.33 per square foot of living area, including land. The comparables have improvement assessments ranging from \$74,595 to \$150,843 or from \$32.73 to \$46.85 per square foot of living area. The appellant disclosed that the subject was purchased in April 2017 for \$715,000.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$234,700.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$245,504. The subject's assessment reflects a market value of \$746,440 or \$237.34 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$117,434 or \$37.34 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted two separate grids. The first grid contained information on five comparable sales that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 6,790 to 15,770 square feet of land area that are improved with 2-story, 2.5-story or 3-story dwellings of stucco, brick or wood exterior construction containing from 2,826 to 3,584 square feet of living area. The homes were originally built between 1925 and 1928. The comparables have partially finished full basements, central air conditioning, from one to three fireplaces and garages ranging in size from 380 to 487 square feet of building area. The comparables sold from June 2017 to April 2019 for prices ranging from \$680,000 to \$785,000 or from \$209.26 to \$275.83 per square foot of living area, including land.

The board of review's second grid contained information on five comparable properties that are located within the same neighborhood code as the subject. The comparables are improved with 2-story or 2.5-story dwellings of brick or wood exterior construction that range in size from 2,703 to 3,470 square feet of living area. The homes were originally built between 1922 and 1930. The comparables have unfinished full basements, central air conditioning, one or two fireplaces and garages ranging in size from 480 to 691 square feet of building area. The comparables have improvement assessments ranging from \$96,919 to \$125,771 or from \$35.68 to \$36.58 per square foot of living area. The board of review's submission included sales information regarding the subject disclosing that the subject's basement is partially finished and the subject's 2017 sale for \$715,000 was a foreclosure sale.

Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends in part that 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 a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sales #1 and #2, due to their differences in size when compared to the subject. In addition, comparable #2 sold greater than 18 months after the January 1, 2019 assessment date at issue. The Board also gives less weight to the board of review's comparable sale #3, due to its sale date occurring greater than 18 months prior to the January 1, 2019 assessment date at issue. The Board finds the parties' remaining comparable sales are most similar to the subject in location, style, age, size and most features. These sales occurred from May 2018 to August 2019 and sold for prices ranging from \$484,900 to \$845,000 or from \$150.59 to \$275.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$746,440 or \$237.34 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 best comparables for differences when compared to the subject, the Board finds the subject's market value as reflected by its assessment is supported. Based on this evidence the Board finds a reduction in the subject's assessment is not warranted based on overvaluation.

The taxpayer also contends improvement assessment inequity as an alternative 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 parties submitted nine equity comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2, due to their differences in size when compared to the subject. The Board finds the parties' remaining equity comparables are most similar to the subject in location, style, age, size and most features. The parties' best equity comparables have improvement assessments ranging from \$96,919 to \$150,843 or from \$34.88 to \$46.85 per square foot of living area. The subject's improvement assessment of \$117,434 or \$37.34 per square foot of living area falls within the range established by the best equity comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed. As such, the Board finds a reduction in the subject's assessment based on assessment uniformity 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 21, 2021



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

Andrew Schiller  
11260 Lincoln Avenue S  
Highland Park, IL 60035

COUNTY

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