



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

APPELLANT: Lee Schneider  
DOCKET NO.: 19-03663.001-R-1  
PARCEL NO.: 16-34-206-010

The parties of record before the Property Tax Appeal Board are Lee Schneider, 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 ***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:** \$67,254  
**IMPR.:** \$132,746  
**TOTAL:** \$200,000

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 is improved with a two-story dwelling of brick and wood siding exterior construction containing 3,363 square feet of living area. The dwelling was built in 1989 and is approximately 30 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, and an attached three-car garage with 671 square feet of building area. The property has a 17,260 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument the appellant reported the subject property was purchased on August 1, 2019 for a price of \$600,000. The appellant partially completed Section IV of the appeal identifying the sellers and further indicated the property had not been advertised for sale. To document the transaction the

appellant submitted a copy of the settlement statement dated August 1, 2019 and disclosing the purchase price of \$600,000.

In support of the assessment inequity argument the appellant submitted information on four equity comparables improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,598 to 4,486 square feet of living area. The dwellings range in age from 15 to 29 years old. Each property has a full basement with three having finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 528 to 960 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$134,990 to \$223,407 or from \$35.36 to \$49.80 per square foot of living area. The appellant requested the subject's total assessment be reduced to \$199,980.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$254,959. The subject's assessment reflects a market value of \$775,187 or \$230.50 per square foot of living area, including land, when applying 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 property has an improvement assessment of \$187,705 or \$55.81 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five comparables improved with two-story dwellings of brick, stucco, brick and woods siding, or dryvit and brick exterior construction ranging in size from 3,006 to 3,563 square feet of living area. The dwellings were built in from 1990 to 1997. Each comparable has a full basement with one having finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 460 to 651 square feet of building area. The comparables have the same assessment neighborhood code as the subject property with sites ranging in size from 8,950 to 14,230 square feet of land area. These properties have improvement assessments ranging from \$176,899 to \$206,566 or from \$57.17 to \$58.85 per square foot of living area.

The evidence also disclosed that board of review comparable #3 sold in August 2020 for a price of \$320,230 or \$106.53 per square foot of living area, including land, and was transferred using a special warranty deed. The board of review also submitted a copy of the subject's property record card reporting the subject property sold in 2019 for a price of \$600,000.

### **Conclusion of Law**

The appellant contends in part 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 on this basis.

The appellant disclosed the subject property was purchased in July 2019 for a price of \$600,000 or \$178.41 per square foot of living area, including land. To document the sale the appellant submitted a copy of the settlement statement. The appellant provided limited information with

respect to parties and the circumstances surrounding the transaction. The board of review evidence also disclosed the subject property sold in 2019 for a price of \$600,000. The board of review did not respond specifically to the purchase of the subject property or challenge the arm's length nature of the transaction. The board of review did have one comparable that sold in August 2020 for a price of \$320,230 or \$106.53 per square foot of living area, land included. This sale price is significantly below the subject's purchase price and significantly below the market value reflected by the subject's assessment of \$775,187 or \$230.50 per square foot of living area, including land. The board of review sale is not supportive of the subject's assessment nor does it refute the notion that the subject's July 2019 sale was an arm's length transaction reflective of fair cash value. Based on this limited record, the Property Tax Appeal Board finds the best evidence of market value was the July 2019 purchase of the subject property for a price of \$600,000 and a reduction in the subject's assessment is accordingly justified on this basis.

The appellant also 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 after considering the adjustment to the subject's assessment based on the market value finding herein resulting in an improvement assessment of \$132,746 or \$39.47 per square foot of living area, a further reduction in the assessment based on assessment inequity is not 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.

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Chairman



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Member



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Member



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Member

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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 16, 2021



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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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