



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

APPELLANT: David Schonback
DOCKET NO.: 19-04183.001-R-1
PARCEL NO.: 05-16-311-004

The parties of record before the Property Tax Appeal Board are David Schonback, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$17,733
IMPR.: \$55,850
TOTAL: \$73,583

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 one-story dwelling of frame construction with 1,444 square feet of living area. The subject dwelling was constructed in 1945 and has an effective age of 1951. The dwelling features an unfinished basement, central air conditioning, and a fireplace. The property has a 9,135-square foot site and is located in McHenry, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located from 2.59 to 3.17 miles from the subject and in different assessment neighborhood codes than the subject property. The comparables have sites ranging in size from 2,472 to 10,263 square feet of land area and are improved with one-story frame dwellings ranging in size from 1,252 to 1,416 square feet of living area. The dwellings were built from 1940 to 2003, with comparable #3 being built in 1945

and having an effective age of 1965. The comparables each have a basement, with one being partially finished; three comparables have central air conditioning; two comparables each have a fireplace; and each comparable has an attached or a detached garage ranging in size from 192 to 400 square feet of building area. The comparables sold from February 2018 to March 2019 for prices ranging from \$148,000 to \$189,900 or from \$118.21 to \$144.41 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$64,974 which would reflect a market value of \$194,941 or \$135.00 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,583. The subject's assessment reflects a market value of \$223,725 or \$154.93 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.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 11,617 to 15,477 square feet of land area and are improved with one-story frame dwellings that range in size from 1,363 to 1,776 square feet of living area. The dwellings were built from 1961 to 1968 and have effective ages ranging from 1977 to 1988. Comparable #4 features a partially finished basement with a walkout; each comparable has central air conditioning; three comparables each have one or two fireplaces; and three comparables have an attached garage ranging in size from 560 to 690 square feet of building area. The comparables sold from August 2016 to July 2019 for prices ranging from \$276,000 to \$400,000 or from \$155.41 to \$293.47 per square foot of living area, including land. The board of review also submitted the property record card for the subject property, along with photos and schematic drawings of the subject and the four comparables. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted a total of eight comparable sales for the Board's consideration, none of which are truly similar to the subject. The appellant's comparables are significantly superior to the subject in age, finished basement area, and/or having a garage feature which the subject lacks. Similarly, the board of review comparables differ significantly from the subject in foundation type and/or having a garage feature which the subject lacks. Nevertheless, these eight comparables sold from August 2016 to July 2019 for prices ranging from \$148,000 to \$400,000 or from \$118.21 to \$293.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$223,725 or \$154.93 per square foot of living area, including land, which falls within the range established by the parties' comparables.

Consequently, the Board finds the appellant did not establish by a preponderance of the evidence that the subject is overvalued and, therefore, no reduction in the subject's assessment is 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.



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: December 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

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