



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

APPELLANT: Marlene Schwan  
DOCKET NO.: 19-04708.001-R-1  
PARCEL NO.: 16-23-104-045

The parties of record before the Property Tax Appeal Board are Marlene Schwan, 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:** \$38,020  
**IMPR.:** \$133,337  
**TOTAL:** \$171,357

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 two-story dwelling of wood siding exterior construction with 2,192 square feet of living area. The dwelling was constructed in 1999. Features of the home include a basement with a 657 square foot recreation room, central air conditioning, a fireplace and a 441 square foot garage. The property has a 6,180 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 five comparable sales, each of which are located within the same assessment neighborhood code as the subject property and within .20 of a mile from the subject. The parcels range in size from 6,370 to 10,090 square feet of land area are each improved with a two-story dwelling of stucco, brick or brick and wood siding exterior construction. The homes were built between 1898 and 2007, where comparables #1, #3 and #4

have reported effective ages of 1948, 1947 and 1920, respectively. The dwellings range in size from 1,746 to 2,712 square feet of living area. Each dwelling has a basement, four of which have recreation rooms. The homes have central air conditioning, four dwellings each have one fireplace and four dwellings each have a garage ranging in size from 240 to 624 square feet of building area. The properties sold between August 2017 and November 2018 for prices ranging from \$320,000 to \$582,500 or from \$133.85 to \$251.43 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$147,119 which would reflect a market value of \$441,401 or \$201.37 per square foot of living area, including land, when applying 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 \$171,357. The subject's assessment reflects a market value of \$521,000 or \$237.68 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, where board of review comparables #1 and #4 are the same properties as appellant's comparable sales #5 and #3, respectively. Three of the comparables are located within the same assessment neighborhood code as the subject property and all of the comparables are located within .49 of a mile from the subject. The parcels range in size from 6,370 to 10,830 square feet of land area are each improved with a two-story dwelling of wood siding or brick and wood siding exterior construction. The homes were built between 1898 and 2018, where the oldest dwelling, comparable #3, has a reported effective age of 1947. The dwellings range in size from 2,041 to 2,956 square feet of living area. Each dwelling has a basement with a recreation room, central air conditioning, a fireplace and a garage ranging in size from 324 to 609 square feet of building area. The properties sold between February 2018 and July 2019 for prices ranging from \$453,000 to \$745,000 or from \$221.95 to \$257.79 per square foot of living area, including land.

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

### **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 a total of seven comparable sales, with two common properties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 through #4/board of review comparable #4 and board of

review comparable #2 as each of these five dwellings differ substantially in age when compared to the subject dwelling built in 1999. In addition, board of review comparable #2 is not located within the subject's assessment neighborhood code.

On this limited record, the Board finds the best evidence of market value to be appellant's sale #5/board of review sale #1 and board of review sale #3. These two comparables are similar to the subject in location, design, foundation type and some features despite that each dwelling is newer and larger than the subject property which would necessitate appropriate adjustments to make the homes more similar to the subject. These most similar comparables sold in February 2018 and July 2019 for prices of \$582,500 and \$740,000 or for \$234.97 and \$250.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$521,000 or \$237.68 per square foot of living area, including land, which is below the best comparable sales in this record in terms of overall value and bracketed by the best sales on a per-square-foot basis which seems logical given the principle of the economies of scale. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

Based on this evidence and after considering adjustments, 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:

February 15, 2022



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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