



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

APPELLANT: Paul Schlismann  
DOCKET NO.: 19-04773.001-R-1  
PARCEL NO.: 16-33-104-030

The parties of record before the Property Tax Appeal Board are Paul Schlismann, 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:** \$35,406  
**IMPR.:** \$54,090  
**TOTAL:** \$89,496

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 wood siding exterior construction with 1,118 square feet of living area. The dwelling was constructed in 1952. Features of the home include an unfinished partial basement, central air conditioning and a 701 square foot garage. The property has a 7,250 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales, one of which is located in the same assessment neighborhood code as the subject and near the subject. The remaining properties are located from .59 to 1.51 miles from the subject. The parcels for five of the properties range in size from 7,130 to 10,860 square feet of land area; no land size was provided for comparable #6. The properties are each improved with a one-story dwelling of brick or brick and wood siding

exterior construction. The homes were built from 1954 to 1959 and range in size from 1,248 to 1,498 square feet of living area. Four of the comparables have full or partial basements with recreation rooms; comparables #1 and #6 have concrete slab foundations. Each dwelling has central air conditioning and five of the comparables have garages ranging in size from 286 to 528 square feet of building area. Three of the dwellings have one or two fireplaces. As part of a brief, the appellant reported that comparables #2 and #5 have had recent rehabs; the provided listing sheet for comparable #2 further indicates the property sold as a short sale in "as-is" condition. The properties sold from July 2018 to August 2019 for prices ranging from \$242,350 to \$410,000 or from \$180.19 to \$304.83 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$78,997 which would reflect a market value of \$237,015 or \$212.00 per square foot of living area, including land, 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 \$89,496. The subject's assessment reflects a market value of \$272,107 or \$243.39 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 five comparable sales, where board of review comparable #1 is the same property as appellant's comparable #3. Comparables #1, #2 and #3 are located in the same assessment neighborhood code and in close proximity to the subject. Four of the comparables consist of parcels ranging in size from 7,250 to 10,010 square feet of land area; no lot size was provided for comparable #4. While each of the comparables are described as one-story homes, examination of the attached property record cards indicates that comparable #4 and #5 are split-level designed dwellings. The homes were built from 1952 to 1956 and range in size from 989 to 1,498 square feet of living area. The split-levels have lower levels and the remaining three comparables have basements, two of which have recreation rooms. Each dwelling has central air conditioning and a garage ranging in size from 228 to 587 square feet of building area. Three of the dwellings have one or two fireplaces. The comparables sold from May 2017 to August 2019 for prices ranging from \$235,000 to \$430,000 or from \$230.31 to \$302.15 per square foot of living area, including land. Based on this evidence, 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 ten comparable sales, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given

reduced weight to appellant's comparables #1 and #6 which each have concrete slab foundations as compared to the subject's partial basement foundation. The Board has given reduced weight to board of review comparables #4 and #5 which differ in design from the subject as the evidence indicates these are split-level dwellings.

The Board finds the best evidence of market value to be appellant's comparable sales #2, #3 and #4 along with board of review comparable sales #1, #2 and #3, where there is one common property. These five most similar comparables sold from May 2017 to August 2019 for prices ranging from \$270,000 to \$345,002 or from \$216.35 to \$270.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$272,107 or \$243.39 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board further recognizes that if the high-end and low-end sales are removed from consideration, the sales price per square foot of living area is reduced to \$230.31 to \$237.61, which the Board finds to be well-supported given the subject's much larger garage when compared to these three narrowed best comparable sales. Based on this evidence and after thorough consideration of the comparables for differences from 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:

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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