



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

APPELLANT: Randall Scheuneman
DOCKET NO.: 19-06829.001-R-1
PARCEL NO.: 11-16-309-014

The parties of record before the Property Tax Appeal Board are Randall Scheuneman, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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: \$96,177
IMPR.: \$225,512
TOTAL: \$321,689

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 3,114 square feet of living area. The dwelling was constructed in 1991. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 682 square foot garage. The property is located in Libertyville, Libertyville 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 with the same assessment neighborhood code as the subject and located within 597 feet from the subject property. The comparables are improved with one-story or two-story dwellings of frame or brick exterior construction ranging in size from 2,374 to 3,084 square feet of living area. The dwellings were built from 1925 to 2002 with comparables #1, #2 and #5 having reported effective ages of 1987, 1961 and 1944, respectively. The appellant reported that one comparable has an unfinished

lower level and four comparables have full or partial unfinished basements. Each comparable has central air conditioning, either one or four fireplaces and a garage ranging in size from 488 to 576 square feet of building area. The properties sold from March 2017 to November 2019 for prices ranging from \$540,000 to \$865,000 or from \$221.41 to \$294.82 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$286,221, which would reflect a market value of \$858,749 or \$275.77 per square foot of living area, including land, when using 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 \$321,689. The subject's assessment reflects a market value of \$978,075 or \$314.09 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 from 597 to 3,664 feet from the subject property, two of which have the same assessment neighborhood code as the subject. The board of review's comparable #2 is a duplicate of the appellant's comparable #3. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 3,084 to 3,886 square feet of living area. The dwellings were built from 1900 to 2008 with the oldest comparable having a reported effective age 2005. Each comparable has an full unfinished basement, central air conditioning, two to four fireplaces and a garage ranging in size from 576 to 660 square feet of building area. Two comparables have fully finished attics. The properties sold from May 2018 to November 2019 for prices ranging from \$865,000 to \$1,370,000 or from \$280.48 to \$384.92 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 record contains a total of eight suggested comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparables #1, #2, #4 and #5 due to their older ages, smaller dwelling sizes and/or dissimilar one-story designs when compared to the subject property. Furthermore, the appellant's comparables #2, #4 and #5 have sales that occurred in 2017, which are dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date. The Board gives reduced weight to board of review comparable #1 due to its larger dwelling size and board of review comparable #3 as the dwelling was originally constructed in 1920 when compared to the subject dwelling which was constructed in 1991.

The Board finds the best evidence of market value to be the parties' common comparable and board of review comparable #4, which are relatively similar to the subject in location, dwelling size, design, age and some features. These comparables sold in November 2019 and May 2018 for prices of \$865,000 and \$1,212,500 or for \$280.48 and \$384.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$978,075 or \$314.09 per square foot of living area, including land, which falls between the two best comparable sales in the record both in terms of overall market value and on a price per square foot basis. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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:

April 19, 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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