



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

APPELLANT: John Schockmel  
DOCKET NO.: 19-06831.001-R-1  
PARCEL NO.: 10-24-205-022

The parties of record before the Property Tax Appeal Board are John Schockmel, 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 ***a 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:** \$63,930  
**IMPR.:** \$31,284  
**TOTAL:** \$95,214

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 vinyl siding exterior construction with 1,844 square feet of living area. The dwelling was constructed in 1961 and is approximately 58 years old. Features of the home include a basement finished with a recreation room, central air conditioning, two fireplaces and a 540 square foot garage. The property has a 24,230 square foot site and is located in Mundelein, Fremont 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 located from .48 to 1.02 miles from the subject property, one of which has the same assessment neighborhood code as the subject. The comparables have sites that range in size from 10,370 to 16,820 square feet of land area. The comparables are improved with one-story dwellings of brick, vinyl or wood siding exterior construction ranging in size from 1,059 to 1,731 square feet of living area. The dwellings range

in age from 46 to 63 years old. One comparable has a basement finished with a recreation room and four comparables have crawl space foundations. Each comparable has central air conditioning, two comparables have either one or two fireplaces and four comparables each have a garage ranging in size from 418 to 788 square feet of building area. One comparable has a frame utility shed. The properties sold from April 2017 to October 2019 for prices ranging from \$172,000 to \$245,000 or from \$126.94 to \$162.42 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$95,214, which would reflect a market value of \$285,671 or \$154.92 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 \$143,689. The subject's assessment reflects a market value of \$436,877 or \$236.92 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 in Mundelein, two of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 14,180 to 22,790 square feet of land area. Comparables #1, #3 and #4 are improved with split-level or one-story dwellings of brick or wood siding exterior construction ranging in size from 1,128 to 2,669 square feet of living area. The dwellings were built in 1963 or 1964 with comparable #4 having a reported effective age of 1980. One comparable has a walk-out basement finished with a recreation room and two comparables have lower levels with finished area. Each comparable has central air conditioning and two comparables have either one or two fireplaces. The board of review did not provide dwelling characteristics, such as design, dwelling size, age and/or other features, of its comparable #2. The four comparables each have a garage ranging in size from 437 to 1,254. Comparable #3 has a greenhouse with wood siding and glass walls and comparable #4 has an inground swimming pool. The board of review reported that the four properties sold from July 2016 to May 2020 for prices ranging from \$375,000 to \$785,000 or from \$278.93 to \$332.45 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of nine suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #5 due to their smaller dwelling sizes when compared to the subject. Furthermore, the appellant's comparable #1 is located more than one mile away from the subject and its sale date occurred in 2017 which is dated and less likely to be reflective of market value as of January 1, 2019; the appellant's

comparable #2 is newer in age and smaller in size when compared to the subject dwelling; and the appellant's comparable #5 has no garage, a feature of the subject. The Board has given reduced weight to the board of review comparables #1, #3 and #4 due to differences from the subject in dwelling size and/or design. Moreover, board of review comparables #3 and #4 sold in 2020 and 2016, respectively, which are less proximate in time to the assessment date at issue. The Board has also given reduced weight to board of review comparable #2 since the board of review's evidence contained no descriptive information about the dwelling to allow the Property Tax Appeal Board to conduct a meaningful comparative analysis of this comparable sale to the subject property.

The Board finds the best evidence of market value to be the appellant's comparables #3 and #4, which sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size, design, age and some features. However, both properties have smaller site sizes, when compared to the subject and both dwellings have crawl space foundations in contrast to the subject dwelling which has a basement finished with a recreation room. Nevertheless, these two properties sold in June 2018 for prices of \$215,800 and \$224,900 or for \$126.94 and \$129.92 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$436,877 or \$236.92 per square foot of living area, including land, which falls above the two most similar comparables in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the comparable for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: June 21, 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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