



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

APPELLANT: Saar Schnitman  
DOCKET NO.: 19-06954.001-R-1  
PARCEL NO.: 16-27-403-003

The parties of record before the Property Tax Appeal Board are Saar Schnitman, the appellant, by attorney Steven J. Field, of Field and Goldberg, LLC in Chicago; 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:** \$44,308  
**IMPR.:** \$189,162  
**TOTAL:** \$233,470

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 brick exterior construction with 3,051 square feet of living area. The dwelling was constructed in 2007 and is 12 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 441 square foot attached garage. The property has an approximately 8,620 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 a grid analysis with information on four comparable sales located within 0.80 of a mile from the subject property. The comparables have sites that range in size from 7,841 to 22,828 square feet of land area and are improved with a split-level and three, two-story dwellings of masonry or stucco exterior construction that range in size from 3,041 to 4,177 square feet of living area. The dwellings range in age from 16 to 29 years old. Three

comparables have a full basement with finished area and one comparable has a lower level with finished area. Each comparable has central air conditioning, one fireplace and from a 2-car to a 3-car attached garage.<sup>1</sup> The properties sold from May to September 2018 for prices ranging from \$600,000 to \$745,000 or from \$163.63 to \$216.06 per square foot of living area, land included.

The appellant also submitted Multiple Listing Service (MLS) information sheets on the subject and each the comparable properties. The appellant's attorney submitted a brief arguing that subject property was last listed for sale in August 2019 and had a list price of \$699,000. In September 2019 the listing was canceled due to a "lack of interest" in the property. The attorney commented that the appellant's comparable #1, located three houses from the subject, is similar to the subject in age, construction and is "otherwise extremely similar to the subject." The attorney claimed that while this property was a good indicator of value, it should be "rounded down slightly" based on the recent listing history of the subject property. The MLS sheets submitted by the appellant describe the subject and comparable #1 as being "custom" built homes. Based on this evidence, the appellant requested the subject's assessment be reduced to \$203,313 which reflects a market value of \$610,000 or \$199.93 per square foot of living area, land included, 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 \$233,470. The subject's assessment reflects a market value of \$709,851 or \$232.66 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 0.92 of a mile from the subject property. Board of review comparable #4 is the same property as the appellant's comparable #1. The comparables have sites that range in size from 11,970 to 22,090 square feet of land area and are improved with two-story dwellings of brick exterior construction that range in size from 3,207 to 3,826 square feet of living area. The homes were built from 1971 to 2005 with the oldest property having an effective year built of 1986. Each comparable has a basement, three with finished area, central air conditioning, one fireplace and a garage ranging in size from 440 to 638 square feet of building area. The properties sold from July to November 2018 for prices ranging from \$723,000 to \$785,000 or from \$205.18 to \$241.66 per square foot of living area, land included.

The board of review also submitted a November 2020 MLS listing and a Listing & Property History Report for the subject property. The MLS listing reflects an active listing status with a list price of \$749,000. The subject was previously listed for sale in February 2019 for 36 days starting at price of \$799,000 which was reduced to \$790,000 after 36 days on the market and again in April 2019 with an original list price of \$775,000 and a final reduced price of \$728,000 after 133 days on market. Both of these 2019 listings were cancelled. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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<sup>1</sup> Garage capacity for the appellant's comparables was reported in the MLS sheets submitted by the appellant.

### **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 seven comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to the appellant's comparables #2, #3 and #4 which differ from the subject in age, design, dwelling size and/or site size. The Board gives less weight to the board of review's comparables #2 and #3 which differ from the subject in age/effective age and/or site size.

The Board finds the best evidence of market value to be the remaining two comparables which are more similar to the subject in location, age, design, dwelling size and other features. These properties sold in July and November 2018 for prices of \$723,000 and \$745,000 or for \$216.07 and \$222.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$709,851 or \$232.66 per square foot of living area, including land, which falls below the two best comparable sales in this record on an overall basis and above the two best comparables on a per square foot basis. Accepted real estate theory provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, given the subject's smaller dwelling size, relative to the two best comparables, a higher per square foot value appears logical. After considering appropriate adjustments to 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.

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Chairman



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Member



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Member



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Member



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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: July 19, 2022



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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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COUNTY

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