



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

APPELLANT: Marla Schneider  
DOCKET NO.: 19-07773.001-R-1  
PARCEL NO.: 10-33-100-009

The parties of record before the Property Tax Appeal Board are Marla Schneider, 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:

<b>F/LAND:</b>	\$276
<b>LAND:</b>	\$43,787
<b>HOUSE:</b>	\$100,837
<b>O/BLDG:</b>	\$3,157
<b>TOTAL:</b>	\$148,057

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 is improved with a one-story dwelling of wood siding exterior construction with 2,944 square feet of living area. The dwelling was constructed in 1976 and is approximately 43 years old. Features of the home include a partial basement with a recreation room, central air conditioning, a fireplace, an attached 572 square foot garage, a detached 440 square foot garage, a metal utility shed, and an 1,800 square foot outbuilding. The parcel consists of 3.5 acres of farmland and a 1.88 acre homesite located in Mundelein, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal concerning the assessments placed on the residence and the farm outbuildings. In support of this argument the appellant

submitted information on four comparable sales duplicated on two grids. The comparables are located from 1.63 to 8.79 miles from the subject with none of the comparables located in the same assessment neighborhood code as the subject and two comparables located in a different city. The parcels range in size from 1.08 to 2.33 acres of land area and are improved with one-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,240 to 3,162 square feet of living area. The dwellings range in age from 32 to 58 years old. Each home has a partial basement, two of which have a recreation room, and an attached garage ranging in size from 565 to 746 square feet of building area. Comparable #2 also has a detached 180 square foot garage. Three homes each have central air conditioning and three homes each have one or two fireplaces. Comparables #1 and #2 each have a frame utility shed and comparable #4 has an inground swimming pool. The comparables sold from September 2016 to July 2019 for prices ranging from \$239,400 to \$429,500 or from \$106.88 to \$148.43 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,057. The subject has a farmland assessment of \$276, a homesite assessment of \$43,787, a house assessment of \$100,837, and an outbuilding assessment of \$3,157.<sup>1</sup> The subject's homesite and house assessments total \$144,624 and reflect a market value of \$439,720 or \$149.36 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 three comparable sales. The board of review did not provide the distances of the comparables from the subject; however, none of the comparables are located within the subject's assessment neighborhood code and comparable #1 is located in a different city. The parcels range in size from 4.39 to 5.14 acres of land area and are improved with one-story homes of brick, vinyl siding, or wood siding exterior construction ranging in size from 2,242 to 3,206 square feet of living area. The dwellings were built in 1986 or 1988. Each home has a partial or full basement and an attached garage ranging in size from 605 to 768 square feet of building area. Two homes each have central air conditioning and two homes each have a fireplace. Comparables #1 and #3 each have a metal utility shed, comparable #3 has a gazebo, and comparable #2 has a four sided closed pole building. The comparables sold in June or October 2019 for prices ranging from \$500,000 to \$535,000 or from \$166.87 to \$226.58 per square foot of living area, including land.

The board of review also submitted a brief contending that the appellant's comparables have significantly smaller lots than the subject and the appellant's comparable #1 sold in 2016.

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

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<sup>1</sup> The subject's farmland assessment is not based on fair cash value but on the subject's agricultural economic value and the outbuilding assessment is to be based on its contribution to the farming operation. See Sections 10-115 and 10-140 of the Property Tax Code (35 ILCS 200/10-115 & 10-140).

**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 seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1, which sold less proximate in time to the January 1, 2019 assessment date. The Board gives less weight to the appellant's comparables #3 and #4 and the board of review's comparable #1, which are not located in the same city as the subject.

The Board gives most weight to the appellant's comparable #2 and the board of review's comparables #2 and #3, which have varying degrees of similarity to the subject in dwelling size, lot size, age, and features. These most similar comparables sold in July and October 2019 for prices ranging from \$350,000 to \$535,000 or from \$148.43 to \$226.58 per square foot of living area, including land. Excluding the farmland and the outbuilding, the remaining features of the subject's combined homesite and house assessment reflect a market value of \$439,720 or \$149.36 per square foot of living area, including homesite land, which is within the range established by the best comparable sales in this record. On this record, without the ability to segregate or establish the fair cash value of the farmland and farm outbuildings associated with the subject and the comparables, 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: May 17, 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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COUNTY

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