



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

APPELLANT: Roy & Maysa Schneeberger
DOCKET NO.: 19-08430.001-R-1
PARCEL NO.: 10-24-205-029

The parties of record before the Property Tax Appeal Board are Roy and Maysa Schneeberger, the appellants, by attorney Jessica Hill-Magiera in Lake Zurich, 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: \$45,784
IMPR.: \$65,872
TOTAL: \$111,656

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 brick exterior construction with 1,825 square feet of living area that was constructed in 1961. Features of the home include a partial basement with a 1,099 square foot recreation room, central air conditioning, two fireplaces and an attached garage with 504 square feet of building area. The property has a 15,450 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales improved with one-story dwellings with wood siding or brick exteriors ranging in size from 1,611 to 2,178 square feet of living area. The homes were built in 1955 or 1956. Four comparables have basements, four comparables have one fireplace, four comparables have central air conditioning, and each comparable has a garage ranging in size from 440 to 674 square feet of building area. The comparables have sites

ranging in size from 11,326 to 23,087 square feet of land area and are located from .43 to .70 of one mile from the subject property. These properties sold from April 2018 to August 2019 for prices ranging from \$145,000 to \$245,000 or from \$84.80 to \$132.05 per square foot of living area, including land. The appellants requested the subject's assessment be reduced to \$94,770.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,656. The subject's assessment reflects a market value of \$339,483 or \$186.02 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 improved with one-story dwellings with wood siding or brick exteriors ranging in size from 1,452 to 2,178 square feet of living area. The homes were built from 1955 to 1965. Each comparable has a partial or full basement with recreation rooms ranging in size from 1,100 to 1,504 square feet, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 437 to 506 square feet of building area. The comparables have sites ranging in size from 14,180 to 23,000 square feet of land area and have the same assessment neighborhood code as the subject property. These properties sold from February 2018 to December 2018 for prices ranging from \$245,000 to \$405,000 or from \$112.49 to \$278.93 per square foot of living area, including land. Board of review comparable #3 is the same comparable as appellant's comparable #1.

In a written statement the board of review explained the subject is a lake front property located on Loch Lomond. The board of review stated the appellants provided only one lake front sale, appellants' comparable #1, which was a foreclosure sale and submitted by the board of review. The three sales provided by the board of review are described as being recent lake front comparable sales. In support of these statements the board of review submitted a copy of the Multiple Listing Service listing for comparable #1 disclosing the property was REO/Lender Owned and a Google Map depicting the location of the subject and the appellants' comparables.

Conclusion of Law

The appellants contend 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 evidence in the record does not support a reduction in the subject's assessment.

The record contains seven comparable sales submitted by the parties to support their respective positions, with one comparable being a common property. The Board gives less weight to appellants' comparables #2 through #5 as these comparables are not lake properties like the subject property, comparable #3 lacks central air conditioning a feature the subject has, and comparable #5 lacks a basement and a fireplace which the subject dwelling has. The Board finds the best evidence of market value to be the comparables submitted by the board of review, which includes the common comparable used by the appellants as their comparable #1. These three

sales are lake front properties like the subject property and are similar to the subject in features. These comparables sold for prices ranging from \$245,000 to \$405,000 or from \$112.49 to \$278.93 per square foot of living area, including land. The comparable sale at the low end of the price range is a foreclosure sale. The subject's assessment reflects a market value of \$339,483 or \$186.02 per square foot of living area, including land, which is within the range as established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the 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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