



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

APPELLANT: Mark & Deborah Schneiderman
DOCKET NO.: 19-08449.001-R-2
PARCEL NO.: 16-25-106-030

The parties of record before the Property Tax Appeal Board are Mark & Deborah Schneiderman, the appellants, by Jessica Hill-Magiera, Attorney at Law 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: \$118,076
IMPR.: \$361,464
TOTAL: \$479,540

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 consists of a two-story dwelling of brick exterior construction with 5,013 square feet of living area. The dwelling was constructed in 2001. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 484 square foot garage. The property has an approximately 16,340 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within 0.84 of a mile from the subject property. The comparables have sites that range in size from 14,810 to 21,780 square feet of land area and are improved with two-story dwellings of brick, wood siding or stucco exterior construction that range in size from 4,690 to 4,970 square feet of living area. The

dwellings were built from 1990 to 2005. Each comparable has a basement,¹ central air conditioning, two or five fireplaces and a garage ranging in size from 484 to 817 square feet of building area. The properties sold from February 2018 to October 2019 for prices ranging from \$785,000 to \$1,300,000 or from \$157.95 to \$274.67 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$370,834 which reflects a market value of \$1,112,613 or \$221.95 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 \$479,540. The subject's assessment reflects a market value of \$1,458,012 or \$290.85 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 located within 0.68 of a mile from the subject property. Board of review comparable #2 is the same property as the appellants' comparable #4. The comparables have sites that range in size from 17,820 to 37,280 square feet of land area and are improved with two-story dwellings of stone, brick, or wood siding exterior construction that range in size from 4,733 to 5,461 square feet of living area. The homes were built from 1996 to 2005. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 576 to 1,066 square feet of building area. The properties sold from May 2018 to October 2019 for prices ranging from \$1,300,000 to \$2,337,500 or from \$274.67 to \$440.12 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' attorney raised an issue with respect to variations in land values of the comparable properties, arguing that differences in land value should be accounted for in determining fair market value. The appellants' attorney submitted two additional grids which included a section entitled, "Property Equalization Value – Land." This "equalization" adjustment represents the difference in land values between the subject and each of the parties' comparable properties, as reflected in their land assessments.² Counsel also critiqued board of review comparable #3, contending the property was not comparable to the subject due to it having a sale price per square foot that "appears to be an outlier."

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

¹ The appellants' grid failed to include any detail regarding the subject or comparables' basement finish.

² The Board gave no weight to this argument. The decisions of the Property Tax Appeal Board must be based upon equity and the weight of evidence (35 ILCS 16-185; Commonwealth Edison Co. V. Property Tax Appeal Board, 102 Ill. 2d 443 (1984); Mead, 143 Ill. App. 3d 1088.) and is not to afford *prima facie* weight to the findings and conclusions of fact made by the board of review. (Mead v. Board of Review of McHenry County, 143 Ill. App. 3d 1088 (2nd Dist. 1986); Western Illinois Power Cooperative, Inc. V. Property Tax Appeal Board, 29 Ill. App 3d 16 (4th Dist. 1975). As such, the Board makes no presumption that land assessments were correct and no land sales were presented to support this methodology.

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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains six comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to the appellants' comparable #2 which is less similar to the subject in age than other properties in the record. Furthermore, this property has a sale price per square foot substantially lower than the next lowest per square foot value in the record. Similarly, the Board gives less weight to the board of review's comparable #3 which has a substantially higher per square foot sale price relative to other comparables in the record.

The Board finds the best evidence of market value to be the remaining comparables, including the common property, which are more similar to the subject in location, age, design, dwelling size and other features. These properties sold from February 2018 to October 2019 for prices ranging from \$929,000 to \$1,950,000 or from \$198.08 to \$357.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,458,012 or \$290.85 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, such as site size, 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:

August 23, 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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