



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

APPELLANT: George Schneider  
DOCKET NO.: 19-08748.001-R-1  
PARCEL NO.: 07-32-401-029

The parties of record before the Property Tax Appeal Board are George Schneider, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, 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:** \$31,350  
**IMPR.:** \$152,502  
**TOTAL:** \$183,852

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 wood siding exterior construction with 2,838 square feet of living area. The dwelling was constructed in 2001 and is 18 years old. Features of the home include an unfinished walkout basement, central air conditioning, two fireplaces and a 506 square foot garage. The property has an approximately 15,415 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables with the same assessment neighborhood code as the subject. The comparables are described as one-story dwellings of wood siding exterior construction ranging in size from 2,250 to 3,368 square feet of living area. The dwellings are 21 to 26 years old. The comparables have basements with two having finished area and one of which is a walkout design. central air

conditioning, one or two fireplaces, and a garage ranging in size from 506 to 750 square feet of building area. The comparables have improvement assessments ranging from \$115,763 to \$160,071 or from \$47.52 to \$51.45 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$183,852. The subject property has an improvement assessment of \$152,502 or \$53.74 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables with the same assessment neighborhood code as the subject. The comparables are described as one-story dwellings of wood siding exterior construction ranging in size from 2,608 to 2,684 square feet of living area. The dwellings were constructed from 1997 to 2001. The comparables each have a basement with a recreation room and three of which have a walkout design. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 506 to 576 square feet of building area. The comparables have improvement assessments ranging from \$142,921 to \$167,620 or from \$54.80 to \$62.45 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to differences in dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables which are more similar to the subject in location, age, dwelling size, and most features. However, each comparable has finished basement area unlike the subject, suggesting a downward adjustment is necessary to each comparable to make more equivalent to the subject. Nevertheless, these comparables have improvement assessments ranging from \$142,921 to \$167,620 or from \$54.80 to \$62.45 per square foot of living area. The subject has an improvement assessment of \$152,502 or \$53.74 per square foot of living area, which falls within the range established by the best comparables in the record on an overall basis and below on a per square foot basis. Based on this evidence, and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

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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