



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

APPELLANT: Steven Schulte  
DOCKET NO.: 19-08761.001-R-1  
PARCEL NO.: 12-20-403-007

The parties of record before the Property Tax Appeal Board are Steven Schulte, 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:** \$84,157  
**IMPR.:** \$78,070  
**TOTAL:** \$162,227

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 tri-level dwelling of brick and wood siding exterior construction with 1,835 square feet of above grade living area. The dwelling was constructed in 1961 and is 58 years old. Features of the home include a lower level with finished area, central air conditioning, a fireplace and a 484 square foot attached garage. The property has a 11,610 square foot site and is located in Lake Bluff, Shields 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 four suggested equity comparables with the same assessment neighborhood code as the subject property. The comparables were improved with tri-level dwellings of wood siding or brick exterior construction that range in size from 1,666 to 1,856 square feet of above grade living area and are 61 to 68 years old. All comparables have a lower level, three of which have finished area. Three comparables have central air conditioning. Three comparables each have one or two fireplaces.

Each comparable has a garage that ranges in size from 286 to 480 square feet of building area. The comparables have improvement assessments that range from \$65,871 to \$73,159 or from \$38.30 to \$39.87 per square foot of above grade 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 \$162,227. The subject property has an improvement assessment of \$78,070 or \$42.54 per square foot of above grade living area.

In support of its contention of the correct assessment the board of review submitted information on five suggested equity comparables with the same assessment neighborhood code as the subject property. Board of review comparable #1 is a duplicate of appellant's comparable #4. The comparables were improved with tri-level dwellings of brick, brick and wood siding, or "shingle-wood/asphalt" exterior construction ranging in size from 1,689 to 1,939 square feet of above grade living area. The homes were built from 1956 to 1966. Each comparable has a lower level with finished area. Four comparables have central air conditioning. Each comparable has one or two fireplaces. Four comparables each have a garage that ranges in size from 338 to 576 square feet of building area. The comparables have improvement assessments that range from \$73,159 to \$92,356 or from \$39.87 to \$50.08 per square foot of above grade living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The taxpayer 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 a reduction in the subject's assessment is not warranted.

The parties submitted eight suggested comparables for the Board's consideration as one comparable is common to both parties. These comparables are similar tri-level dwellings with the assessment neighborhood code and have varying degrees of similarity in age, dwelling size, and features when compared to the subject. These comparables have improvement assessments that range from \$65,871 to \$92,356 or from \$38.30 to \$50.08 per square foot of above grade living area. The subject's improvement assessment of \$78,070 or \$42.54 per square foot of above grade living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the 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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COUNTY

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