



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

APPELLANT: Roy & Maysa Schneeberger  
DOCKET NO.: 20-00944.001-R-1  
PARCEL NO.: 10-24-205-029

The parties of record before the Property Tax Appeal Board are Roy & Maysa Schneeberger, 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:** \$47,341  
**IMPR.:** \$68,112  
**TOTAL:** \$115,453

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 2020 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 brick exterior construction with 1,825 square feet of living area.<sup>1</sup> The dwelling was constructed in 1961. Features of the home include a partial basement that is finished with a 1,099 square foot recreation room, central air conditioning, two fireplaces and a 504 square foot garage. The property has a lake front site containing 15,450 square feet of land area 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 four comparable sales that are located within .70 of a mile from the subject property. The comparables have sites that range in size from 11,207 to 22,998

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<sup>1</sup> The Board finds the best description of the subject property is found in the subject's property record card provided by the board of review.

square feet of land area that are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,510 to 2,178 square feet of living area. The dwellings were built from 1955 to 1973. The appellants reported that two comparables have basements with one having 120 square feet of finished area. Each comparable has central air conditioning and a garage ranging in size from 440 to 589 square feet of building area. Two comparables each have one fireplace. The comparables sold from April 2019 to June 2020 for prices ranging from \$224,000 to \$245,000 or from \$112.49 to \$162.25 per square foot of living area, including land. Based on this evidence, the appellants requested a total assessment reduction to \$79,609 which would reflect a market value of \$238,851 or \$130.88 per square foot of living area, including land, when using 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 \$115,453. The subject's assessment reflects a market value of \$346,810 or \$190.03 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In response to the appellants' evidence, the board of review provided a grid analysis prepared by the township assessor reiterating the appellants' comparables with additional descriptive information. The grid analysis indicated that the appellants' comparable #1 has a basement recreation room with 1,111 square feet of finished area; appellants' comparables #1 and #2 are lake front properties; appellants' comparable #3 has a brick and wood siding exterior; and appellants' comparables #2 and #4 have crawl space foundations.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four comparable sales that are located within .44 of a mile from the subject property, all of which are reported to be lake front properties. The comparables have sites that range in size from 14,440 to 21,280 square feet of land area that are improved with one-story or split-level dwellings of wood siding or brick and vinyl siding exterior construction ranging in size from 1,128 to 1,812 square feet of living area. The dwellings were built in 1964 or 1965 with comparable #3 having a reported effective age of 1980. Comparable #1 has a full basement finished with a 1,504 square foot recreation room. Comparables #2, #3 and #4 have finished lower levels, two of which also have a partial basement finished with a 288 or a 360 square foot recreation room. Each comparable has central air conditioning and a garage ranging in size from 506 to 1,254 square feet of building area. Three comparables each have one fireplace. Comparable #4 has a greenhouse. The comparables sold from May 2018 to June 2020 for prices of \$375,000 or \$474,000 or from \$206.95 to \$332.45 per square foot of living area, including land.

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

In written rebuttal, counsel for the appellants contended as to the comparable sales presented by the board of review, comparable sale #1 is not comparable due to its remote sale and comparables #2, #3 and #4 are not comparable as the dwellings are a different style with comparable #2 also being 38% smaller than the subject. In a rebuttal grid analysis, counsel asserted that the appellants' comparables #1 and #3 are the two best comparable sales in the record and contended the subject's assessment should be reduced.

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

The record contains a total of eight suggested comparable sales for the Board's consideration. The Board has given less weight to the appellants' comparables #2, #3 and #4, as comparable #2 has a newer dwelling age and dissimilar crawl space foundation when compared to the subject and appellants' comparables #3 and #4 are not lake front properties like the subject and/or have a dissimilar crawl space foundation. The Board gives reduced weight to board of review comparables #1, #2 and #4, as comparable #1 sold 19 months prior to the assessment date at issue, which is less likely to be indicative of the subject's market value as of January 1, 2020; comparable #2 is 38% smaller in size when compared to the subject dwelling; and comparable #3 has a considerably larger garage when compared to the subject and it also has a greenhouse, not a feature of the subject.

The Board finds the best evidence of market value to be the appellants' comparable #1 and board of review comparable #3. These two comparables sold proximate in time to the assessment date at issue and both are lake front properties, like the subject. The Board finds the appellants' comparable is most similar to the subject in design, while the board of review comparable is most similar to the subject in dwelling size. These two comparables sold in August 2019 and June 2020 for prices of \$245,000 and \$455,000 or for \$112.49 and \$259.56 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$346,810 or \$190.03 per square foot of living area, including land, which is bracketed by the two best comparables in the record both in terms of overall market value and on a price per square foot basis. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

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: September 20, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Roy & Maysa Schneeberger, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085