



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

APPELLANT: Joseph Schreiner  
DOCKET NO.: 20-01205.001-R-1  
PARCEL NO.: 13-09-101-005

The parties of record before the Property Tax Appeal Board are Joseph Schreiner, the appellant, by attorney Eric Feldman of Eric Feldman & Assoc. P.C. 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:** \$38,027  
**IMPR.:** \$161,874  
**TOTAL:** \$199,901

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 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 is improved with a two-story dwelling of wood siding and stone exterior construction containing 3,487 square feet of living area. The dwelling was built in 2003. Features of the home include a full basement with a recreation room, central air conditioning, two fireplaces, and an attached garage with 962 square feet of building area. The property also has an 800 square foot in-ground swimming pool. The property has a 41,340 square foot site and is located in Cary, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 3,256 to 4,009 square feet of living area. Each comparable has a full basement with one being finished with a recreation room, central air conditioning, one fireplace, and an attached garage ranging in size

from 692 to 939 square feet of building area. Comparable #4 has an in-ground swimming pool. These properties have sites ranging in size from 45,120 to 54,840 square feet of land area. The comparables are located from .08 to .36 of one mile from the subject property. The sales occurred from July 2019 to June 2020 for prices ranging from \$475,000 to \$660,000 or from \$144.78 to \$164.63 per square foot of living area, including land. Based on this evidence the appellant requested the subject's total assessment be reduced to \$178,446.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$199,901. The subject's assessment reflects a market value of \$600,484 or \$172.21 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 support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with two-story dwellings of wood siding and brick, wood siding and stone, or brick and wood siding exterior construction ranging in size from 3,436 to 4,009 square feet of living area. The homes were built from 2004 to 2006. Each home has a full basement with two having finished area, central air conditioning, one fireplace, and an attached garage ranging in size from 821 to 840 square feet of building area. Each comparable has an in-ground swimming pool. The comparables have sites ranging in size from 39,990 to 55,900 square feet of land area. The comparables are located from .31 to .36 of one mile from the subject property. The sales occurred from October 2019 to September 2020 for prices ranging from \$600,000 to \$660,000 or from \$164.63 to \$179.88 per square foot of living area, including land. Board of review comparable #3 is the same property as appellant's comparable sale #4.

### **Conclusion of Law**

The appellant contends 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 comparable sales in the record support the subject's assessment.

The record contains six comparable sales submitted by the parties to support their respective positions with one comparable being common to both parties. The comparables are similar to the subject in location, land area, dwelling style, age, and most features. The Board gives less weight to appellant's comparable #4/board of review comparable #3, the common sale, due to differences from the subject dwelling in size. The five remaining comparables range in size from 3,256 to 3,474 square feet of living area. Each comparable has one less fireplace than the subject property, appellant's comparables #1 through #3 have no swimming pool whereas the subject property has an in-ground swimming pool, and appellant's comparables #1 and #2 have unfinished basements while the subject has finished basement area, suggesting each comparable would require an upper adjustment for differences in features to make them more equivalent to the subject property. These five comparables sold for prices ranging from \$475,000, to \$624,900 or from \$145.88 to \$179.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$600,484 or \$172.21 per square foot of living area,

including land, which is within the range established by the best comparable sales in this record and well supported when considering the possible adjustments for differing features. Based on this evidence 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: 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

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