



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

APPELLANT: Steven Scher  
DOCKET NO.: 20-01874.001-R-1  
PARCEL NO.: 15-31-201-071

The parties of record before the Property Tax Appeal Board are Steven Scher, the appellant; 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:** \$41,825  
**IMPR.:** \$124,210  
**TOTAL:** \$166,035

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 consists of a 2-story dwelling of brick and frame exterior construction with 2,897 square feet of living area. The dwelling was built in 1987 and is approximately 33 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a 648 square foot garage. The property has a 40,146 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends both assessment inequity with regard to the improvement and overvaluation as the bases of the appeal. In support of the assessment inequity argument, the appellant submitted information on four equity comparables. The comparables are located from 0.06 to 0.26 of a mile from the subject and three comparables are located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of brick or brick with frame exterior construction ranging in size from 3,136 to 4,264 square feet of living area. The dwellings range in age from 33 to 42 years old. Each home has a

basement, two of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 564 to 888 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have improvement assessments ranging from \$101,661 to \$118,885 or from \$27.11 to \$37.60 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$114,826 or \$39.64 per square foot of living area.

In support of the overvaluation argument, the appellant submitted information on four comparable sales. The comparables are located from 0.09 to 0.31 of a mile from the subject and three comparables are located within the same assessment neighborhood code as the subject. The parcels range in size from 42,253 to 51,003 square feet of land area and are improved with 2-story homes of brick or brick and frame exterior construction ranging in size from 3,172 to 5,237 square feet of living area. The dwellings range in age from 32 to 41 years old. Each home has a basement, two of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 638 to 864 square feet of building area. The comparables sold from April 2018 to April 2019 for prices ranging from \$440,000 to \$519,900 or from \$99.27 to \$141.87 square feet of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$156,651 which would reflect a market value of \$470,000 or \$162.24 per square foot of living area, including land, at 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 \$166,035. The subject's assessment reflects a market value of \$498,753 or \$172.16 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. The subject has an improvement assessment of \$124,210 or \$42.88 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables. The comparables are located from 0.04 to 0.76 of a mile from the subject. The parcels range in size from 43,630 to 91,480 square feet of land area and are improved with 2-story homes of brick or brick and wood siding exterior construction ranging in size from 2,952 to 3,307 square feet of living area. The dwellings were built from 1979 to 1990. Each home has a basement, one of which has finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 682 to 864 square feet of building area. Comparable #1 has an inground swimming pool. The comparables sold from June 2019 to November 2020 for prices ranging from \$510,000 to \$542,000 or from \$158.75 to \$180.79 per square foot of living area, including land. The comparables have improvement assessments ranging from \$117,488 to \$149,591 or from \$38.91 to \$49.90 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 in part that 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 appellant 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 comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #3, which sold less proximate in time to the January 1, 2020 assessment date than other sales in this record. The Board gives less weight to the appellant's comparable #4 and the board of review's comparable #1, due to significant differences from the subject in dwelling size, lot size, and/or inground swimming pool amenity.

The Board finds the best evidence of market value to be the board of review's comparables #2, #3, and #4, which are relatively similar to the subject in dwelling size, lot size, age, location, and features. These most similar comparables sold from June 2019 to April 2020 for prices ranging from \$510,000 to \$542,000 or from \$158.75 to \$180.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$498,753 or \$172.16 per square foot of living area, including land, which is below the range established by the best comparable sales in terms of total market value and within the range on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

The appellant also 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 record contains a total of eight equity comparable for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #4 and the board of review's comparable #1, due to significant differences from the subject in dwelling size, lot size, and/or inground swimming pool amenity.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3 and the board of review's comparables #2, #3, and #4, which are relatively similar to the subject in dwelling size, age, location, and features. These most similar comparables have improvement assessments that range from \$101,661 to \$149,591 or from \$30.64 to \$49.90 per square foot of living area. The subject's improvement assessment of \$124,210 or \$42.88 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate 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:

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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