



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

APPELLANT: Steven Schulte  
DOCKET NO.: 20-02899.001-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:** \$85,731  
**IMPR.:** \$79,530  
**TOTAL:** \$165,261

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 split-level style single family dwelling of wood siding exterior construction with 1,835 square feet of above ground living area. The dwelling was built in 1961 and is approximately 59 years old. Features of the home include a finished lower level with 745 square feet, an 828 square foot basement, central air conditioning, one fireplace and an attached garage with 484 square feet of building area. The property has a site with approximately 11,610 square feet 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 three equity comparables improved with a split-level style single family dwelling of wood siding or brick exterior construction ranging in size from 1,475 to 1,593 square feet of above ground living area. The homes are 53 or 62 years old. Each comparable has a lower level ranging in size from 697

to 1,460 square feet and one comparable has 720 square feet of lower level finished area. Each comparable has central air conditioning, one fireplace and an attached garaged ranging in size from 462 to 525 square feet of building area. The comparables are located within .15 of one mile from the subject property. The comparables have improvement assessments ranging from \$44,726 to \$58,556 or from \$28.08 to \$38.70 per square foot of above ground living area. The appellant requested the subject's improvement assessment be reduced to \$63,858.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$165,261. The subject property has an improvement assessment of \$79,530 or \$43.34 per square foot of above ground living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables.<sup>1</sup> The comparables are improved with split-level dwellings of brick, wood siding, or shingle-wood/asphalt exterior construction ranging in size from 1,673 to 1,884 square feet of above ground living area. The homes were built from 1956 to 1964 with comparable #3 having an effective construction date of 1973. Each comparable has a finished lower level ranging in size from 816 to 922 square feet and a basement ranging in size from 476 to 1,024 square feet. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 506 to 588 square feet of building area. These properties have improvement assessments ranging from \$81,250 to \$94,083 or from \$48.11 to \$51.02 per square foot of above ground living area.

### **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 Board finds the best evidence of assessment equity to be comparables submitted by the board of review as these properties are improved with homes more similar to the subject dwelling in size and features, such as finished lower levels and basements, than the comparables submitted by the appellant. The board of review comparables have improvement assessments that range from \$82,250 to \$94,083 or from \$48.11 to \$51.02 per square foot of living area. The subject's improvement assessment of \$79,530 or \$43.34 per square foot of living area falls below the range established by the best comparables in this record. Based on this record the Board finds the assessment of the subject property by the board of review is correct and a reduction in the subject's assessment is not justified.

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<sup>1</sup> The board of review listed four equity comparables, however, comparable #2 lacked a description of the dwelling and will not be further addressed.

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: November 22, 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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