



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

APPELLANT: Janice Schnobrich  
DOCKET NO.: 20-03598.001-R-1  
PARCEL NO.: 12-20-204-004

The parties of record before the Property Tax Appeal Board are Janice Schnobrich, 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 **a reduction** 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:** \$76,329  
**IMPR.:** \$40,186  
**TOTAL:** \$116,515

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 one-story dwelling of wood siding exterior construction with 1,534 square feet of living area. The dwelling was constructed in 1961. Features of the home include an unfinished basement, central air conditioning, one full bath, two fireplaces and a 483 square foot garage. The property has a 10,340 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales with the same assessment neighborhood code as the subject and located within .34 of a mile from the subject property. The comparables have sites that range in size from 10,260 to 14,790 square feet of land area. The comparables are improved with one-story dwellings of brick, or wood siding and brick exterior construction ranging in size from 1,358 to 1,775 square feet of living area. The dwellings were

built from 1953 to 1959. The comparables each have a basement, two of which are finished with a recreation room containing either 500 or 951 square feet of finished area. Four comparables have central air conditioning. Each comparable has 1½ or 2 full baths, one fireplace and a garage ranging in size from 420 to 600 square feet of building area. Comparable #5 has an inground swimming pool. The comparables sold from July 2019 to July 2020 for prices ranging from \$290,000 to \$375,000 or from \$163.38 to \$272.46 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$107,528, which would reflect a market value of \$322,616 or \$210.31 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 \$124,988. The subject's assessment reflects a market value of \$375,452 or \$244.75 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 five comparable sales with the same assessment neighborhood code as the subject and located within .31 of a mile from the subject property. Board of review comparables #2 and #4 are the same property as the appellant's comparables #1 and #3, respectively. The comparables have sites that range in size from 10,000 to 14,790 square feet of land area. The comparables are improved with one-story dwellings of brick, wood siding, or wood siding and brick exterior construction ranging in size from 1,358 to 1,806 square feet of living area. The dwellings were built from 1954 to 1969. The comparables each have a basement, three of which are finished with a recreation room ranging in size from 951 to 1,500 square feet of finished area. Four comparables have central air conditioning. Each comparable has 1½, 2, or 3 full baths and one or two fireplaces. Four comparables each have a garage ranging in size from 440 to 550 square feet of building area. The comparables sold from January 2019 to March 2020 for prices ranging from \$370,000 to \$495,000 or from \$233.80 to \$274.09 per square foot of living area, including land.

The board of review asserted the appellant's sales support the subject's current assessment. Furthermore, the median is higher than the subject's current value. The board of review argued the county comparables support the subject's current or higher assessment.

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

### **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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight suggested comparable sales for the Board's consideration, as two sales were common to both parties. The Board has given less weight to appellant's comparable #3/board of review #4 due to its lack of central air conditioning, a feature of the subject and to appellant's comparable #5 as it has an inground swimming pool, unlike the subject. The Board has also given less weight to board of review comparables #1 and #3 due to differences from subject in dwelling size or lack of a garage.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2 and #4, along with board of review comparables #2 and #5, which includes one common comparable. The Board finds these comparables are similar to the subject in location, design, age and some features, except all four comparable dwellings have superior features such as a greater number of bathrooms and/or basement recreation rooms, when compared to the subject's one full bath and unfinished basement, suggesting downward adjustments would be required to make the comparables more equivalent to the subject. The comparables sold from January 2019 to July 2020 for prices ranging from \$305,000 to \$375,000 or from \$202.25 to \$272.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$375,452 or \$244.75 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record in terms of overall market value but within the range on a price per square foot basis. The subject's higher overall value appears to be excessive since it only has one full bath and lacks a basement recreation room. Therefore, based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a 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

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: January 17, 2023



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

Janice Schnobrich, by attorney:  
Eric Feldman  
Eric Feldman & Assoc. P.C.  
123 W. Madison St.  
Suite 1704  
Chicago, IL 60602

COUNTY

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