



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

APPELLANT: Jack Schneiderman  
DOCKET NO.: 20-03624.001-R-1  
PARCEL NO.: 15-33-217-015

The parties of record before the Property Tax Appeal Board are Jack Schneiderman, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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:** \$20,274  
**IMPR.:** \$119,712  
**TOTAL:** \$139,986

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 site with approximately 9,330 square feet of land area improved with a two-story dwelling of wood siding exterior construction built in 1988 containing 2,459 square feet of living area. The subject has a reported effective age of 1989. Features of the home include an unfinished full a basement, central air conditioning, and an attached garage with 440 square feet of building area. The property is in Buffalo Grove, Vernon 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 improved with two-story dwellings of frame construction built in 1985 or 1986 that range in size from 1,975 to 2,470 square feet of living area. Each comparable has a basement with four having finished area, central air conditioning, and an attached garage ranging in size from 420 to 460 square feet of building area.

Two comparables each have one fireplace. The comparables are located within .48 of one mile of the subject property and have sites ranging in size from 6,930 to 8,400 square feet of land area. The sales occurred from December 2018 to September 2019 for prices ranging from \$344,000 to \$440,000 or from \$157.89 to \$178.14 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$127,855.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,986. The subject's assessment reflects a market value of \$420,505 or \$171.01 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 board of review comparable #2 being the same comparable as appellant's comparable sale #5. The comparable sales are improved with two-story dwellings of wood siding exterior construction built from 1981 to 1986 with the newest comparable having an effective date of construction of 2001. The homes range in size from 2,266 to 2,470 square feet of living area. Each comparable has a basement with two having finished area, central air conditioning, and an attached garage ranging in size from 400 to 460 square feet of building area. Two comparables each have one fireplace. The comparables are located within .53 of one mile of the subject property and have sites ranging in size from 6,830 to 8,150 square feet of land area. The sales occurred from June 2019 to November 2020 for prices ranging from \$415,000 to \$520,000 or from \$174.59 to \$229.48 per square foot of living area, including land..

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

The parties submitted information on nine comparable sales to support their respective positions with one comparable being common to the parties. The Board gives less weight to appellant's comparables #3 and #4 due to differences from the subject dwelling in size. The Board gives less weight to board of review comparable #3 due to its effective age being approximately 12 years newer than the subject dwelling and the property's sales price is an outlier, possibly due to effective age, in relation to the other sales in the record. The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #5 and board of review comparable sales #1, #2, #4 and #5, which includes the common sale. The comparables are relatively similar to the subject in features with the exception four comparables each have one fireplace and four comparables have finished basement area, features the subject does not have, suggesting downward adjustments to the comparables would be appropriate to make these properties more equivalent to the subject. These six comparables sold for prices ranging from \$390,000 to \$479,000 or from \$157.89 to \$193.93 per square foot of living area, including land. The common comparable submitted by the parties and board of review comparable #5 are most

similar to the subject in features as neither has finished basement area nor a fireplace. These two properties sold in July 2019 and June 2019 for prices of \$440,000 and \$415,000 or \$178.14 and \$174.59 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$420,505 or \$171.01 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is below the two overall most similar comparable sales. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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:

December 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

Jack Schneiderman, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

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