



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

APPELLANT: David Schumer
DOCKET NO.: 20-03705.001-R-1
PARCEL NO.: 15-30-305-002

The parties of record before the Property Tax Appeal Board are David Schumer, 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: \$36,910
IMPR.: \$220,487
TOTAL: \$257,397

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 part one-story and part two-story dwelling of brick exterior construction with 4,964 square feet of living area.¹ The dwelling was built in 1993. Features of the home include a basement finished with a recreation room, central air conditioning, one fireplace and an 830 square foot garage. The property has a 45,738 square foot site and is located in Long 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 four comparable sales located from .05 to 2.06 miles from the subject property. One comparable is located in the same neighborhood as the subject. The comparables have sites ranging in size from 45,302 to 97,574 square feet of land area and are

¹ The Board finds the best description of the subject was found in the subject's property record card submitted by the board of review which contained a schematic

improved with two-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 4,322 to 5,237 square feet of living area. The dwellings were built from 1987 to 1995. The comparables have basements, three of which have finished area. Each comparable has central air conditioning, two or three fireplaces, and a garage ranging in size from 792 to 875 square feet of building area. The appellant also submitted a Multiple Listing Service sheet that disclosed comparable #4 was recent rehab. The comparables sold from July 2018 to December 2019 for prices ranging from \$519,900 to \$755,000 or from \$99.27 to \$172.18 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$257,397. The subject's assessment reflects a market value of \$773,196 or \$155.76 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 four comparable sales located from .05 to 1.12 miles from the subject property. Three comparables are located in the same neighborhood as the subject. Comparable #1 is the same property as appellant's comparable #4. The comparables have sites ranging in size from 44,430 to 97,570 square feet of land area. The comparables are improved with two-story dwellings of brick, wood siding and brick, or brick and Dryvit exterior construction ranging in size from 3,800 to 4,714 square feet of living area. The dwellings were built from 1994 to 2006. The comparables each have a basement finished with a recreation room, central air conditioning, one or two fireplaces and a garage that ranges in size from 770 to 875 square feet of building area. Comparables #2 and #3 each have an inground swimming pool and a hot tub. The properties sold from August 2019 to June 2020 for prices ranging from \$715,000 to \$925,000 or from \$172.18 to \$196.22 per square foot of living area, including land. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of seven suggested comparable sales for the Board's consideration as one comparable was common to both parties. The Board gives less weight to appellant's comparable #2 which sold 16 months prior to the January 1, 2020 assessment date and is less likely to be reflective of market value. The Board gives less weight to appellant's comparable #3 and board of review comparable #4 which are located over 1 mile from the subject and within a different neighborhood than the subject.

The Board finds the remaining comparables which includes the common comparable are located in the same neighborhood as the subject. These four comparables have varying degrees of similarity to the subject in lot size, age, dwelling size, and features. For example, one comparable has a larger site, two comparables have an inground swimming pool, three comparables have 12% to 23% smaller dwelling sizes, and all four comparables have smaller basements with less finished area when compared to the subject. Excluding appellant's comparable #1 which appears to be an outlier as it sold considerably less than the other comparables, the three best comparables sold from August to December 2019 for prices ranging from \$715,000 to \$755,000 or from \$172.18 to \$191.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$773,196 or \$155.76 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record on a price per square foot basis but higher on overall market value. The higher overall market value is justified due to the subject's larger dwelling size. Therefore, after considering adjustments to the best comparables for differences including in site size, dwelling size and features when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not 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

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

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