



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

APPELLANT: Craig Petersen  
DOCKET NO.: 20-04149.001-R-1  
PARCEL NO.: 06-21-408-008

The parties of record before the Property Tax Appeal Board are Craig Petersen, the appellant, by attorney Ryan Schaeffges, of the Law Office of Ryan Schaeffges, P.C. in Wheeling; 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:** \$7,870  
**IMPR.:** \$48,254  
**TOTAL:** \$56,124

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 tri-level dwelling of vinyl siding exterior construction with 1,056 square feet of above grade living area. The dwelling was constructed in 1993 and is approximately 27 years old. Features of the home include a lower level with finished area, an unfinished basement and a 506 square foot garage. The property has an approximately 7,840 square foot site and is located in Round Lake Beach, Avon 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 in the same assessment neighborhood code as the subject and located from 0.50 of a mile to 1.07 miles from the subject property. The comparables have sites that range in size from 5,200 to 7,410 square feet of land area and are

improved with tri-level dwellings<sup>1</sup> of frame exterior construction that range in size from 912 to 1,048 square feet of above grade living area. The dwellings range in age from 27 to 47 years old. Each comparable has a lower level with finished area and central air conditioning. One comparable has a 576 square foot garage. The properties sold from April 2018 to July 2019 for prices ranging from \$112,000 to \$153,000 or from \$122.81 to \$147.29 per square foot of above grade living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,124. The subject's assessment reflects a market value of \$168,591 or \$159.65 per square foot of above grade 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 located within 0.92 of a mile from the subject property. The comparables have sites that range in size from 4,590 to 36,590 square feet of land area and are improved with tri-level dwellings of vinyl siding exterior construction ranging in size from 912 to 1,152 square feet of above grade living area. The homes were built from 1959 to 2000. Each comparable has a lower level with finished area and a garage ranging in size from 400 to 576 square feet of building area. Four dwellings have central air conditioning and three comparables each have one fireplace. The properties sold from April 2019 to October 2020 for prices ranging from \$174,000 to \$216,000 or from \$169.27 to \$208.47 per square foot of above grade living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 nine comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1, #2 and #3 which differ from the subject in age and/or sold in 2018, less proximate to the January 1, 2020 assessment date than other properties in the record. The Board gives less weight to board of review comparables #1, #2 and #3 which are older in age when compared to the subject and/or have a substantially larger site size relative to the subject's site size.

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<sup>1</sup> The appellant's grid analysis reports the subject and comparables to have "3" stories. The subject's neighborhood is described in the subject's property record card as "Splits & Tris" and the subject as a tri-level dwelling. Therefore, the Board concludes the appellant's designation of "3" stories refer to its tri-level construction.

The Board finds the best evidence of market value to be appellant comparable #4 along with board of review comparables #4 and #5 which sold proximate to the assessment date at issue and are more similar to the subject in location, age, design, dwelling size and some other features. These comparables sold from July 2019 to October 2020 for prices ranging from \$153,000 to \$197,000 or from \$145.99 to \$208.47 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$168,591 or \$159.65 per square foot of above grade living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified 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:

October 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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