



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

APPELLANT: Stephen Schumacher  
DOCKET NO.: 20-04705.001-R-1  
PARCEL NO.: 14-33-304-016

The parties of record before the Property Tax Appeal Board are Stephen Schumacher, 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 **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:** \$46,962  
**IMPR.:** \$113,638  
**TOTAL:** \$160,600

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 2-story dwelling of wood siding exterior construction with 3,003 square feet of living area.<sup>1</sup> The dwelling was constructed in 1991. Features of the home include a basement, central air conditioning, a fireplace, and a 682 square foot garage. The property has a 42,156 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales located from 0.09 to 0.54 of a mile from the subject. The parcels range in size from 39,779 to 56,062 square feet of land area and are improved with 2-story homes of brick or frame exterior construction ranging in size from

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<sup>1</sup> The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the subject's property record card presented by the board of review which was not refuted by the appellant in written rebuttal.

2,820 to 3,568 square feet of living area. The dwellings were built from 1985 to 1993. Each home has a basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 630 to 868 square feet of building area. The comparables sold from February to September 2019 for prices ranging from \$470,000 to \$575,000 or from \$145.18 to \$169.33 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$160,600 which would reflect a market value of \$481,848 or \$160.46 per square foot of living area, including land, when applying 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 \$171,664. The subject's assessment reflects a market value of \$515,662 or \$171.72 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 located from 0.73 of a mile to 1.97 miles from the subject. The parcels range in size from 39,160 to 51,500 square feet of land area and are improved with 2-story homes of brick or wood siding exterior construction ranging in size from 2,580 to 3,228 square feet of living area. The dwellings were built from 1985 to 1990. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 616 to 768 square feet of building area. The comparables sold from January 2019 to July 2020 for prices ranging from \$535,000 to \$735,000 or from \$181.23 to \$243.54 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of twelve comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #4, and #5, which are less similar to the subject in dwelling size than other comparables in this record. The Board gives less weight to the board of review's comparables #1 through #4, which are located more than one mile from the subject, and the board of review's comparable #5, which sold for considerably more than other comparables in this record and appears to be an outlier.

The Board finds the best evidence of market value to be the appellant's comparables #2, #3, #6, and #7, which are similar to the subject in dwelling size, age, location, lot size, and most features. These most similar comparables sold from February to September 2019 for prices ranging from \$470,000 to \$490,000 or from \$153.16 to \$169.33 per square foot of living area,

including land. The subject's assessment reflects a market value of \$515,662 or \$171.72 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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.

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Chairman



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Member



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Member



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Member



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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: March 21, 2023



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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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COUNTY

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