



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

APPELLANT: Richard Schnadig  
DOCKET NO.: 20-05327.001-R-1  
PARCEL NO.: 16-28-202-014

The parties of record before the Property Tax Appeal Board are Richard Schnadig, 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:** \$45,545  
**IMPR.:** \$48,000  
**TOTAL:** \$93,545

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 1,871 square feet of living area. The dwelling was constructed in 1931. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a 486 square foot garage. The property has an approximately 8,960 square foot site and is located in Highland Park, West Deerfield 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 within 0.42 of a mile from the subject property. The comparables have sites that range in size from 7,301 to 14,174 square feet of land area and are improved with one-story dwellings ranging in size from 1,699 to 2,047 square feet of living area. The dwellings were built from 1953 to 1966. The appellant commented that comparables #1, #2 and #3 have lower levels, although this information was

excluded from the grid analysis and was not refuted by the board of review. Each property has central air conditioning and a garage ranging in size from 400 to 638 square feet of building area. Three homes each have one fireplace. The properties sold from January 2018 to February 2020 for prices ranging from \$235,000 to \$423,500 or from \$137.75 to \$206.89 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$89,799 which reflects a market value of \$269,424 or \$144.00 per square foot of living area, land included, 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 \$106,723. The subject's assessment reflects a market value of \$320,586 or \$171.34 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 0.14 of a mile to 1.12 miles from the subject property. The comparables have sites that range in size from 7,300 to 21,750 square feet of land area and are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 1,463 to 1,796 square feet of living area. The homes were built in 1945 or 1947 with the oldest comparable having an effective year built of 1954. Three comparables have a basement, with two having finished area. Three dwellings have central air conditioning. Each comparable has one or two fireplaces and a garage ranging in size from 231 to 440 square feet of building area. The properties sold from April 2019 to August 2020 for prices ranging from \$275,040 to \$499,000 or from \$184.47 to \$278.88 per square foot of living area, land included.

The board of review submitted comments arguing the appellant sales have age differences with the subject of 22 years or more and that the County sales support the subject's current assessment, as does two of the appellant's four comparables. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #3 and #4 which sold in 2018, less proximate in time to the January 1, 2020 assessment date. The Board gives less weight to the board of review comparables which differ from the subject in location, site size and/or are substantially smaller in dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant comparables #1 and #2 which are more similar to the subject in location, dwelling size and some other features, although, these dwellings are substantially newer in age when compared to the subject, suggesting a downward adjustment is needed to make these properties more equivalent to the subject. These comparables sold in January and February 2020 for prices of \$235,000 and \$325,000 or for \$137.75 and \$161.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$320,586 or \$171.34 per square foot of living area, including land, which falls within the two best comparable sales in this record on an overall value basis and above the two best comparables on a per square foot basis. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is not justified and a reduction in the subject's 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



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:

April 18, 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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