



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

APPELLANT: Henry Schotanus, Jr.
DOCKET NO.: 20-05749.001-R-1
PARCEL NO.: 16-21-404-005

The parties of record before the Property Tax Appeal Board are Henry Schotanus, Jr., 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: \$32,777
IMPR.: \$55,547
TOTAL: \$88,324

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 1-story dwelling of brick and wood siding exterior construction with 1,432 square feet of living area. The dwelling was constructed in 1961. Features of the home include a lower level, central air conditioning, and a 370 square foot carport.¹ The property has an approximately 7,300 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 from 0.51 to 0.93 of a mile from the subject. The parcels range in size from 7,301 to 10,219 square feet of land area and are

¹ Additional details regarding the subject property are found in the subject's property record card presented by the board of review which contains a sketch of the subject property.

improved with 1-story, 1.5-story, or split-level homes² ranging in size from 1,162 to 1,706 square feet of living area. The dwellings were built from 1954 to 1977. The appellant reported that comparables #3 and #4 were recently rehabbed. One home has a basement with finished area and three homes each have a lower level, two of which have finished area. Each home has central air conditioning, three homes each have a fireplace, and three homes each have a garage ranging in size from 264 to 460 square feet of building area. The comparables sold from September 2019 to May 2020 for prices ranging from \$235,000 to \$368,000 or from \$137.75 to \$247.48 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 \$88,324. The subject's assessment reflects a market value of \$265,317 or \$185.28 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 where comparables #1, #4, and #5 are the same properties as the appellant's comparables #2, #3, and #4, respectively, which are described above. Comparables #2 and #3 are located within 0.79 of a mile from the subject and have 7,300 or 7,400 square foot sites improved with 1-story homes with 1,073 or 1,102 square feet of living area. The dwellings were built in 1953 or 1954. Each home has a lower level with finished area and central air conditioning. One home has a 689 square foot garage. These two comparables sold in May and December 2019 for prices of \$284,500 and \$255,000 or for \$265.14 and \$231.40 per square foot of living area, including land, respectively. 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 six comparable sales, with three common sales, for the Board's consideration. The Board gives less weight to the appellant's comparable #1, the appellant's comparable #3/board of review's comparable #4, and the board of review's comparables #2 and #3, due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of market value to be the appellant's comparable #2/board of review's comparable #1 and the appellant's comparable #4/board of review's comparable #5, which are similar to the subject in dwelling size and location but have varying degrees of

² Additional details regarding comparables #2, #3 and #4 are found in their listing sheets presented by the appellant or in the board of review's evidence as these comparables are common to both parties.

similarity to the subject in age, site size, and features. One of these comparables is a much newer home than the subject with lower level finished area unlike the subject and one of these comparables has a slightly larger site than the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold in September 2019 and May 2020 for prices of \$285,000 and \$368,000 or for \$210.02 and \$247.48 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$265,317 or \$185.28 per square foot of living area, including land, which is below 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 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: March 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Henry Schotanus, Jr., 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