



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

APPELLANT: Albert Schafer
DOCKET NO.: 21-00571.001-R-1
PARCEL NO.: 09-27-402-018

The parties of record before the Property Tax Appeal Board are Albert Schafer, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Chicago; 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: \$12,738
IMPR.: \$59,411
TOTAL: \$72,149

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 2021 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 brick exterior construction with 1,847 square feet of living area. The dwelling was constructed in 1955 and is approximately 66 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, a 480 square foot attached garage, and a 400 square foot detached garage. The property has a 34,848 square foot site and is located in Wauconda, Wauconda Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within .34 of a mile and within the subject's assessment neighborhood. The comparables consist of one-story ranch or one-story duplex dwellings of brick or wood siding exterior construction ranging in size from 1,376 to 1,750 square feet of living area. The homes are 57 to 68 years old. Two comparables have central air conditioning, one comparable has a fireplace, one comparable has a

basement, two comparables each have crawl-space foundations, and two comparables each have a garage with either 660 or 1,056 square feet of building area. The comparables have improvement assessments ranging from \$28,284 to \$43,857 or from \$20.55 to \$25.48 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$41,742 or \$22.60 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,149. The subject property has an improvement assessment of \$59,411 or \$32.17 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within .34 of a mile of the subject and within the subject's assessment neighborhood. Comparable #5 is the same property as appellant comparable #1. The comparables consist of one-story dwellings of brick, wood siding, or aluminum siding exterior construction that were built from 1947 to 1987, with comparables #1 and #3 having effective ages of 1965 and 1971, respectively. The homes range in size from 800 to 2,690 square feet of living area. Each dwelling has central air conditioning, a basement with one having finished area, and a garage ranging in size from 399 to 1,056 square feet of building area. Four comparables each have one or two fireplaces and comparables #1 and #3 also have detached garages with either 720 or 1,024 square feet of building area. The comparables have improvement assessments ranging from \$24,521 to \$100,015 or from \$20.56 to \$38.85 per square foot of living area. Based on this evidence the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity, and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board, with one comparable being common to the parties. The Board finds none of the comparables are truly similar to the subject due to differences in site dwelling size, age, and/or foundation. Nevertheless, the Board has given reduced weight to the appellant's comparables #2 and #3 due to their dissimilar crawl-space foundations and/or duplex design when compared to the subject. The Board also gives reduced weight to board of review comparables due to their newer dwellings in relation to the subject. The Board gave reduced weight to board of review comparable #4 due to its significantly smaller dwelling.

The Board finds the best evidence of assessment equity to be the parties' common comparable and board of review comparable #1, which are similar to the subject in age/effective age, location, and some features. These comparables had improvement assessments of \$28,284 and

\$56,706 or for \$20.56 and \$36.42 per square foot of living area. The subject's improvement assessment of \$59,411 or \$32.17 per square foot of living area is bracketed by the best comparables in this record on a per-square-foot basis. While the subject's improvement assessment is above the best comparables overall, it appears justified based on the subject's larger dwelling than the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

May 16, 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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