



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

APPELLANT: William Schumann
DOCKET NO.: 21-00591.001-R-1
PARCEL NO.: 12-28-307-029

The parties of record before the Property Tax Appeal Board are William Schumann, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; and the Lake County Board of Review.¹

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: \$77,971
IMPR.: \$292,100
TOTAL: \$370,071

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 2.5-story dwelling of wood siding exterior construction with 3,477 square feet of living area. The dwelling was constructed in 2017 and is approximately four years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 576 square foot garage. The property has an approximately 8,750 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject and from 0.27 of a mile to 1.30 miles from the subject. The comparables are improved with 2-story

¹ The parties agreed to forego the scheduled virtual hearing on this case and have the Board issue a decision based on the evidence in the record.

dwelling of wood siding exterior construction that range in size from 2,721 to 2,848 square feet of living area. The homes range in age from 4 to 6 years old. Each comparable has a basement with finished area, central air conditioning and a garage ranging in size from 484 to 572 square feet of building area. Three comparables each have either one or two fireplaces. The comparables have improvement assessments that range from \$184,862 to \$245,656 or from \$67.94 to \$89.33 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$281,897 or \$81.07 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 \$415,240. The subject has an improvement assessment of \$337,269 or \$97.00 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, one of which is located in the same assessment neighborhood code as the subject, and each comparable is located within 0.65 of a mile from the subject property. The comparables are improved with 2-story dwellings of wood siding or stucco exterior construction that range in size from 3,122 to 3,707 square feet of living area. The homes were built from 2014 to 2020. Each comparable has a basement, two with finished area, one or four fireplaces and a garage ranging in size from 506 to 572 square feet of building area. Four comparables each have central air conditioning. The comparables have improvement assessments that range from \$219,149 to \$549,778 or from \$70.20 to \$153.87 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 appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4 along with board of review comparables #3, #4 and #5 which are located more than one mile from the subject, lack finished basement area, and/or have a smaller dwelling size when compared to the subject. Inexplicably, board of review comparable #1 has a per square foot improvement assessment that is substantially lower than other comparables in the record and therefore is given less weight.

The Board finds the best evidence of assessment equity to be appellant comparables #1 and #2 and board of review comparable #2 which are located more proximate to the subject, are similar to the subject in age, finished basement and some other features, although, two of these three best comparables have dwelling sizes that are 18% or 19% smaller than the subject. These

properties have improvement assessments ranging from \$235,531 to \$549,778 or from \$82.70 to \$153.87 per square foot of living area. Of the three best comparables, board of review comparable #2 is a newer dwelling with a larger finished basement area when compared to the subject. While the subject's improvement assessment of \$337,269 or \$97.00 per square foot of living area falls within the range established by the best comparables in this record, giving greatest weight to the most similar comparables, appellant's comparables #1 and #2, the Board finds 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: _____

December 20, 2022



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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