



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

APPELLANT: Charles Schweikl
DOCKET NO.: 21-01441.001-R-1
PARCEL NO.: 07-10-311-001

The parties of record before the Property Tax Appeal Board are Charles Schweikl, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$13,767
IMPR.: \$75,074
TOTAL: \$88,841

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-story dwelling of wood siding exterior construction with 2,373 square feet of living area. The dwelling was constructed in 1987. Features of the home include a crawl space foundation, central air conditioning, one fireplace, and a 462 square foot garage. The property has an approximately 10,540 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located in the same neighborhood code as the subject property and within 0.32 of a mile from the subject. The comparables have sites ranging in size from 9,450 to 22,290 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,254 to 2,695 square feet of living area. The homes were built from 1986 to 1988. The comparables

each have an unfinished basement, central air conditioning, one fireplace, and a garage with either 462 or 490 square feet of building area. The properties sold from May 2019 to May 2021 for prices ranging from \$246,000 to \$319,900 or from \$109.14 to \$118.70 per square foot of living area, land included. The appellant provided a Multiple Listing Service datasheet to support the sale for comparable #3. Based on this evidence, the appellant requested the subject's assessment be reduced to \$79,992 which reflects a market value of \$240,000 or \$101.14 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 \$88,841. The subject's assessment reflects a market value of \$267,191 or \$112.60 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

The board of review provided a Multiple Listing Service datasheet for the appellant's comparable sale #1 which disclosed it sold after two days on the open market and for more than the original listing price. The board of review also critiqued the appellant's comparables for sale date and location. The board of review asserted each of its suggested comparable sales were located in the subject's development and six of them lacked basements, like the subject.

In support of its contention of the correct assessment, the board of review submitted information on ten comparable sales located within 0.59 of a mile from the subject and with four of these located within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 7,800 to 14,330 square feet of land area. The comparables are improved 2-story dwellings wood siding exterior construction ranging in size from 1,493 to 2,254 square feet of living area. The homes were built from 1982 to 1987. Four comparables each have a basement with two having finished area and six comparables have either a crawl space or concrete slab foundation. Each comparable has central air conditioning, one fireplace, and a garage that ranges in size from 380 to 462 square feet of building area. The properties sold from August 2020 to June 2021 for prices ranging from \$250,000 to \$363,900 or from \$138.84 to \$167.45 per square foot of living area, land included.

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 thirteen suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 which sold in 2019 occurring less proximate in time to the subject's January 1, 2021 assessment date at issue than other comparables in this record. The Board also gives less weight to board of review comparables #1 through #6 which are significantly smaller homes than the subject.

The Board finds the best evidence of market value to be the appellant's comparable #3 and board of review comparables #7 through #10. Like the subject, these comparables are located within the same assessment neighborhood code as the subject and sold proximate in time to the subject's assessment date under appeal. The five homes are similar to the subject in location, design, age, dwelling size, and some features. However, each comparable has a basement, which is not a feature of the subject, suggesting appropriate adjustments for this difference to make them more equivalent to the subject. The properties sold from August 2020 to May 2021 for prices ranging from \$246,000 to \$363,900 or from \$109.14 to \$161.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$267,191 or \$112.60 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject such as but not limited to basement amenity, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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:

November 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

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