



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

APPELLANT: Bernard Schofield  
DOCKET NO.: 21-01482.001-R-1  
PARCEL NO.: 09-34-202-029

The parties of record before the Property Tax Appeal Board are Bernard Schofield, 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:** \$27,274  
**IMPR.:** \$86,225  
**TOTAL:** \$113,499

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 2,940 square feet of living area. The dwelling was built in 1996. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a garage with 729 square feet of building area. The property has an approximately 28,480 square foot site and is located in Wauconda, Wauconda 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 in the same assessment neighborhood code as the subject property and within 0.22 of mile from the subject. The properties have sites that range in size from 11,870 to 13,120 square feet of land area. The comparables are improved with 2-story dwellings of vinyl siding or vinyl siding and brick exterior construction ranging in size from 2,684 to 3,016 square feet of living area. The

dwellings were built in either 1995 or 1996. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces, and a garage that ranges in size from 400 to 797 square feet of building area. The properties sold in either March or September 2019 for prices ranging from \$280,000 to \$318,000 or from \$97.81 to \$106.21 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$107,989 which reflects a market value of \$323,999 or \$110.20 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 \$113,499. The subject's assessment reflects a market value of \$341,350 or \$116.11 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 critiqued the appellant's comparables for sale date and noted the impact of the Covid-19 pandemic on the sales market. The board of review further asserted its comparable sales were of a similar model type and closed with one year of the subject's January 1, 2021 lien date.

In support of its contention of the correct assessment, the board of review submitted information on two comparable sales located in the same assessment neighborhood code as the subject property and within 0.07 of a mile from the subject. The comparables have sites with 15,840 square feet of land area. The comparables are improved with 2-story dwellings of vinyl siding or vinyl siding and brick exterior construction with either 2,742 or 2,839 square feet of living area. The homes were built in either 1997 or 1998. Each comparable has an unfinished basement, central air conditioning, and a garage with either 687 or 692 square feet of building area. One comparable has one fireplace. The two properties sold in October 2021 for prices of \$400,000 and \$403,500 or of \$140.89 and \$147.16 per square foot of living area, land included, 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 five suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which have sales 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 finds the best evidence of market value to be board of review comparables #1 and #2 which sold more proximate in time to the subject's assessment date and are similar to the subject

in location, design, age, and dwelling size. However, each comparable lacks basement finish and one comparable lacks a fireplace, which are both features of the subject, suggesting upward adjustments for these differences would be necessary to make them more equivalent to the subject. The two properties sold in October 2021 for prices of \$400,000 and \$403,500 or of \$140.89 and \$147.16 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$341,350 or \$116.11 per square foot of living area, land included, which falls below the two best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the comparables for differences when compared to the subject, 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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