



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

APPELLANT: Dennis Schlemmer
DOCKET NO.: 21-02165.001-R-1
PARCEL NO.: 13-33-401-015

The parties of record before the Property Tax Appeal Board are Dennis Schlemmer, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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: \$58,684
IMPR.: \$203,374
TOTAL: \$262,058

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 1.5-story dwelling of brick exterior construction with 4,945 square feet of living area¹. The dwelling was built in 1979. Features of the home include a walkout basement with finished area, central air conditioning, three fireplaces, and a 1,015 square foot garage. The property has an approximately 219,020 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located from 0.37 of mile to 1.41 miles from the subject and with four of these having the

¹ The parties disagree as to the subject's size. The Board finds the best evidence of the subject's size to be the property record card and schematic drawing with measurements presented by the board of review, which was unrefuted in rebuttal by the appellant.

same assessment neighborhood code as the subject property. The comparables are improved with 1.5-story or 2-story dwellings of brick or frame exterior construction ranging in size from 4,505 to 6,848 square feet of living area. The dwellings were built from 1931 to 1989. The comparables each have a basement with four having finished area and two being walkout style. Four comparables each have central air conditioning. Each comparable has two to five fireplaces and a garage that ranges in size from 732 to 1,614 square feet of building area. Comparables # 4 and #5 have inground swimming pools. The properties sold from October 2019 to December 2020 for prices ranging from \$678,955 to \$820,000 or from \$119.74 to \$158.10 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$243,341 which reflects a market value of \$730,096 or \$147.64 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 \$262,058. The subject's assessment reflects a market value of \$788,144 or \$159.38 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.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located within the same assessment neighborhood code as the subject property and from 0.80 of a mile to 2.10 miles from the subject. Board of review comparable #3 is the same property as the appellant's comparable #5.² The comparables are reported to be improved with 1-story³, 1.5-story, or 2-story dwellings of brick or wood siding exterior construction ranging in size from 4,039 to 4,887 square feet of living area. The dwellings were built from 1983 to 1989. The comparables each have a basement with finished area and with two of these also being walkout style. Each comparable has central air conditioning, two to five fireplaces, and a garage that ranges in size from 686 to 978 square feet of building area. Comparables #3 and #5 have inground swimming pools. The properties sold from January 2020 to May 2021 for prices ranging from \$710,000 to \$1,100,000 or from \$155.51 to \$260.54 per square foot of living area, land included. 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.

² Both parties differ slightly as to the dwelling size for the common comparable. This 38 square foot difference will not impact the Board's final decision.

³ Board of review comparable #1 was reported to be a 1-story home but its above ground living area exceeds its ground floor living area which would suggest it's a part 2 story home. This is further supported by a Multiple Service Listing data sheet submitted by the board of review for this property that discloses it has a second floor.

The parties submitted a total of nine equity comparables for the Board's consideration, which includes one shared comparable. The Board gives less weight to the appellant's comparables #1 through #4, the appellant's comparable #5/board of review comparable #3, as well as board of review comparables #4 and #5 for the following differences. The appellant's comparables #1 and #4 present 2019 sale dates, thus occurring less proximate in time to the subject's January 1, 2021 assessment date than other comparables in this record. The appellant's comparable #2, appellant's comparable #5/board of review comparable #3, as well as board of review comparables #4 and #5 are located over 1 mile from the subject, thus located less proximate in location to the subject than other comparables in this record. The appellant's comparables #2 and #3 differ substantially from the subject in age and dwelling size. Additionally, the appellant's comparable #4, appellant comparable #5/board of review comparable #3, and board of review comparable #5 have inground swimming pools, a feature the subject lacks.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 which are relatively similar to the subject in location, age, and dwelling size with varying degrees of similarity in other features. The two best comparables sold in January 2020 and April 2021 for prices of \$710,000 and \$1,035,000 or for \$175.79 and \$227.07 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$788,144 or \$159.38 per square foot of living area, land included, is bracketed by the two best comparable sales on an overall market value basis but falls below on a price per square foot basis. The subject's estimated market value based on its assessment is well supported due to its larger size, larger basement and finished basement area, and larger garage size when compared to the two best comparables. Based on this record and after considering adjustments to the two best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported 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:

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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