



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

APPELLANT: Joshua Schnurman
DOCKET NO.: 21-02996.001-R-1
PARCEL NO.: 16-28-415-013

The parties of record before the Property Tax Appeal Board are Joshua Schnurman, the appellant, by attorney Steven Kandelman, of Rieff Schramm Kanter & Guttman 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: \$52,552
IMPR.: \$247,297
TOTAL: \$299,849

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 two-story dwelling of brick and wood siding exterior construction with 3,635 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a garage containing 590 square feet of building area. The property has a 10,650 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located within .82 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,228 to 3,943 square feet of living area. The homes were built from 1998 to 2006. Each dwelling has central air conditioning, a

fireplace, a basement with one having finished area, and a garage ranging in size from 460 to 933 square feet of building area. The comparables have improvement assessments ranging from \$186,345 to \$241,982 or from \$49.76 to \$61.37 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$202,360 or \$55.67 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 \$299,849. The subject property has an improvement assessment of \$247,297 or \$68.03 per square foot of living area.

The board of review submitted a memorandum noting that the subject's assessment was reduced to \$299,970 for tax year 2019 by a decision of the Board under Docket No. 19-00955 as an owner-occupied residence. The board of review stated that an equalization factor of 1.0017 was applied in 2020 and an equalization factor of .9979 was applied for 2021, resulting in an assessment of \$299,849 for tax year 2021, ($\$299,970 \times 1.0017 = \$300,480 \times .9979 = \$299,849$) and requesting that the Board sustain the assessment.

Furthermore, in support of its contention of the correct assessment the board of review submitted information on five equity comparables located within .78 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,370 to 3,660 square feet of living area. The homes were built from 2001 to 2006. Each dwelling has central air conditioning, one or two fireplaces, a basement with one having finished area, and a garage ranging in size from 440 to 712 square feet of building area. The comparables have improvement assessments ranging from \$258,364 to \$291,554 or from \$71.87 to \$81.58 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

As an initial matter, the Board takes judicial notice that this property was the subject matter of an appeal for the 2019 tax year under Docket No. 19-00955-R-1, in which the Board issued a decision lowering the total assessment of the subject to \$299,970 based on the agreement of the parties.

In pertinent part, section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2019 and 2021 tax years are within the same general assessment period, an equalization factor of 1.0017 was applied in West Deerfield Township in 2020, and a factor of .9979 was applied in West Deerfield Township 2021. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not been reversed or modified upon review and there was no evidence the subject property recently sold as of the January 1, 2021 assessment date in order to establish a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a total assessment of \$299,849, which is equivalent to the 2021 assessment of the subject property.

As a final point, the Board finds the comparables presented by both parties to be similar to the subject in age, location, dwelling size, and some features. These comparables have improvement assessments ranging from \$186,345 to \$291,554 or from \$49.76 to \$81.58 per square foot of living area. The subject's improvement assessment of \$247,297 or \$68.03 per square foot of living area falls within the range established by the comparables in this record. Based on this record and after considering adjustments to the comparables for differences from the subject, 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: October 17, 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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