



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

APPELLANT: David Schonback
DOCKET NO.: 21-04568.001-R-1
PARCEL NO.: 05-16-311-004

The parties of record before the Property Tax Appeal Board are David Schonback, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$18,760
IMPR.: \$59,707
TOTAL: \$78,467

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-story dwelling of wood siding exterior construction with 1,444 square feet of living area. The dwelling was constructed in 1945 but has a 1951 effective age. Features of the home include an unfinished basement, central air conditioning, a fireplace and a metal utility shed. The property has an approximately 9,130 square foot site and is located in McHenry, Grant 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 that are located from .31 of a mile to 1.38 miles from the subject. The comparables have sites ranging in size from 6,075 to 98,881 square feet of land area that are improved with 1-story dwellings of brick or frame exterior construction ranging in size from 1,337 to 1,591 square feet of living area. The dwellings were built from 1938 to 1970, with the home built in 1938 having a 1951 effective age. The

comparables have basements, one of which has a walkout. Two comparables have central air conditioning, one comparable has a fireplace, and one comparable has a detached 2,104 square foot garage. One comparable has an attached 484 square foot garage and a shed. The comparables sold from June 2019 to December 2020 for prices ranging from \$120,000 to \$245,000 or from \$89.75 to \$153.99 per square foot of living area, including land. The appellant included Multiple Listing Service (MLS) information for the appellant's comparable #3. The appellant claims this property includes a second parcel of land that has a detached garage.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" for a property located at 2084 W. Litchfield Dr., Round Lake, which is not the subject property. However, the board of review's sales grid contained the correct information for the subject property disclosing the total assessment for the subject of \$78,467. The subject's assessment reflects a market value of \$235,991 or \$163.43 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 four comparable sales that are located from .09 of a mile to 1.01 miles from the subject. The board of review's comparable #1 is the same property as the board of review's comparable #4. Therefore, the Board has renumbered the board of review's comparable #5 as comparable #4. The comparables have sites ranging in size from 8,310 to 18,460 square feet of land area that are improved with 1-story dwellings of wood siding exterior construction ranging in size from 1,050 to 2,104 square feet of living area. The dwellings were built from 1950 to 1964, with homes built in 1950 and 1964 having 1964 and 1981 effective ages. Two comparables have basements, one of which has finished area and a walkout, and two comparables have crawl-space foundations. The comparables have central air conditioning and a fireplace. One comparable has a fully finished attic and two comparables have an attached 462 or 690 square foot garage. The comparables sold from March 2020 to April 2021 for prices ranging from \$330,000 to \$394,000 or from \$182.98 to \$375.24 per square foot of living area, including land.

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 a total of seven comparable sales for the Board's consideration, none of which are particularly similar to the subject. Nevertheless, the Board gives less weight to the appellant's comparables #2 and #3, due to their location over a mile from the subject and their sale date occurring greater than 13 months prior to the January 1, 2021 assessment date at issue.

The Board also gives less weight to the board of review's comparables #1 and #3, due to their location over a mile from the subject or their significantly larger dwelling size when compared to the subject. The Board finds the parties' remaining comparables have varying degrees of similarity to the subject and also sold proximate in time to the January 1, 2021 assessment date at issue. The best comparables sold from September 2020 to April 2021 for prices ranging from \$245,000 to \$394,000 or from \$153.99 to \$375.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$235,991 or \$163.43 per square foot of living area, including land, which falls below the range established by the best comparables in the record on a total market value basis but within the range on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence the Board finds a reduction in the subject's assessment is not 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 19, 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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