



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

APPELLANT: Steve Schomer
DOCKET NO.: 21-04787.001-R-1
PARCEL NO.: 15-17-305-012

The parties of record before the Property Tax Appeal Board are Steve Schomer, 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: \$65,726
IMPR.: \$131,710
TOTAL: \$197,436

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 20,338 square foot site improved with a two-story dwelling of brick exterior construction with 3,693 square feet of living area. The dwelling was constructed in 1989 and features an unfinished basement, central air conditioning, a fireplace, and an attached 816 square foot garage. The property is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to land only as the basis of the appeal. The improvement assessment is not disputed. In support of this argument, the appellant submitted a grid analysis with information on twelve land equity comparables. The comparable sites are located from .15 to .27 of a mile from the subject and within the same assessment neighborhood code as the subject property.¹ The sites range in size from 20,010 to 22,199

¹ Comparable #12 was missing data regarding distance from the subject.

square feet of land area. The comparable sites have land assessments ranging from \$29,092 to \$59,739 or from \$1.40 to \$2.72 per square foot of land area. Based on this evidence, the appellant requested the subject's land assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$197,436. The subject property has a land assessment of \$65,726 or \$3.23 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted a property record card for the subject property along with a grid analysis with information on eight land equity comparables² located from .12 to .32 of a mile from the subject and within the same assessment neighborhood code as the subject property. The board of review comparable #8 was also submitted by the appellant as comparable #7. The comparable sites range in size from 20,000 to 44,720 square feet of land area and have land assessments ranging from \$48,458 to \$74,482 or from \$1.52 to \$3.27 per square foot of land area. Based on this evidence, the board of review requested the subject's land assessment be confirmed.

Conclusion of Law

The taxpayer contends assessment inequity with respect to the land 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 land assessment is not warranted.

The parties submitted before the Property Tax Appeal Board a total of nineteen land equity comparables as two board of review comparables were duplicates and one comparable was common to the parties. The Board gave less weight to board of review comparables #6 and #7 based on their site sizes being more than double that of the subject parcel. The Board finds the remaining comparables are similar to the subject in size and proximity. These comparables have land assessments ranging from \$29,092 to \$65,483 or from \$1.40 to \$3.27 per square foot of land area. The Board finds that the record is devoid of further evidence and descriptive information to explain the large range in site assessment amounts. The subject's land assessment of \$65,726 or \$3.23 per square foot of land area falls within the range established by the most similar comparables in this record on a per square foot basis. Based on the limited evidence in this record and after considering adjustments to the best comparables for differences in size relative to the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject's land is inequitably assessed and, therefore, no reduction in the subject's assessment is warranted.

² The board of review comparables in the second grid were renumbered by the PTAB as #6 through #10 for clarity. Additionally, comparables #9 and #10 are duplicates of comparables #5 and #4, respectively, from the first grid.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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:

July 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Steve Schomer, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085