



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

APPELLANT: Bradley Scheel
DOCKET NO.: 22-00198.001-R-1
PARCEL NO.: 02-05-402-012

The parties of record before the Property Tax Appeal Board are Bradley Scheel, 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: \$5,962
IMPR.: \$85,551
TOTAL: \$91,513

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 2022 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 one-story dwelling of wood siding exterior construction with 1,588 square feet of living area. The dwelling was constructed in 1986. Features of the home include a full basement with 1,271 square feet of finished area, central air conditioning, three full baths, a fireplace and a 572 square foot garage. The property is located in Antioch, Antioch 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 three equity comparables that have the same assessment neighborhood code as the subject and are located within .16 of a mile from the subject property. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,372 to 1,462 square feet of living area. The dwellings were built in 1975 or 1989 with comparable #1 having a reported

effective age of 1985. The comparables each have a full or a partial basement, two of which have either 588 or 1,152 square feet of finished area. Two comparables each have central air conditioning and a fireplace. Each comparable has one or two full baths, one half bath and a garage ranging in size from 400 to 483 square feet of building area. The comparables have improvement assessments ranging from \$62,552 to \$72,699 or from \$45.59 to \$50.41 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$82,114 or \$51.71 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 \$91,513. The subject property has an improvement assessment of \$85,551 or \$53.87 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum prepared by the township assessor. The assessor critiqued the comparables submitted by the appellant. The assessor also noted the subject property was purchased by the current owners on August 28, 2020 for \$285,000 and that the subject's 2022 assessment reflects an estimated fair cash value, which is below the recent sale. A copy of the Multiple Listing Service (MLS) sheet provided by the assessor reiterated the date of sale and sale price of the subject property.

In support of its contention of the correct assessment the board of review, through the township assessor, submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located within .37 of a mile from the subject property. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,176 to 1,268 square feet of living area. The dwellings were built from 1975 to 1978. The comparables each have a full or a partial basement with 940 to 1,014 square feet of finished area, central air conditioning and one to three full baths. Two comparables each have one half bath and two comparables each have a fireplace. The comparables have improvement assessments ranging from \$63,176 to \$66,161 or from \$52.18 to \$53.72 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.

The record contains a total of seven suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparable #2 due to its lack of central air conditioning and finished basement area, both features of the subject. The Board has given reduced weight to the comparables submitted by the board of review due to their smaller dwelling sizes, when compared to the subject and their lack of a garage, a feature of the subject.

The Board finds the appellant's comparables #1 and #3 are overall most similar to the subject in location and dwelling size. However, the Board finds both comparables are inferior to the subject in dwelling size, age, number of bathrooms, finished basement area and garage size. Nevertheless, these two comparables have improvement assessments of \$72,595 and \$72,699 or \$49.73 and \$50.41 per square foot of living area. The subject's improvement assessment of \$85,551 or \$53.87 per square foot of living area is greater than the two best comparables in the record, which appears to be justified given its superior dwelling size, age and features. Therefore, after considering adjustments to the best comparables for differences when compared to 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: February 20, 2024



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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