



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

APPELLANT: Arnold Schwartz  
DOCKET NO.: 22-00295.001-R-1  
PARCEL NO.: 16-08-103-011

The parties of record before the Property Tax Appeal Board are Arnold Schwartz, 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:** \$80,985  
**IMPR.:** \$181,987  
**TOTAL:** \$262,972

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 1.75-story dwelling of wood siding exterior construction with 3,160 square feet of living area. The dwelling was built in 1988. Features of the home include a basement with a recreation room, central air conditioning, one fireplace, and a 759 square foot garage. The property has an approximately 13,400 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located in the subject's assessment neighborhood. The comparables have sites ranging from 12,010 to 15,000 square feet of land area. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,773 to 4,091 square feet of living area. The dwellings were built from 1985 to 1988. The comparables each have a basement, one of which has a recreation

room. Each comparable has central air conditioning, one or two fireplaces, and a garage that ranges in size from 462 to 786 square feet of building area. The properties sold from January to November 2021 for prices ranging from \$570,000 to \$753,000 or from \$184.06 to \$217.93 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$224,822, which would reflect a market value of \$674,533 or \$213.46 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 \$262,972. The subject's assessment reflects a market value of \$788,995 or \$249.68 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>1</sup>

The board of review provided a copy of a Multiple Listing Service datasheet for the subject's sale in May 2015 for a price of \$890,000 or \$281.65 per square foot of living area, land included. The board of review also noted on the grid analysis that four of the appellant's comparables had fewer bathrooms than the subject and they also lacked finished area or a recreation room.

In support of its contention of the correct assessment, the board of review submitted information on six comparable sales located in the subject's assessment neighborhood. The comparables have sites ranging from 6,700 to 16,700 square feet of land area. The comparables are improved with 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,740 to 3,520 square feet of living area. The dwellings were built from 1985 to 1988. The comparables each have a basement, one of which has a recreation room. Each comparable has central air conditioning, one or two fireplaces, and a garage that ranges in size from 484 to 832 square feet of building area. The properties sold from July 2020 to February 2022 for prices ranging from \$769,000 to \$965,000 or from \$239.52 to \$311.59 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.

The record contains a total of eleven suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1 and board of review comparable #2 which differ from the subject in dwelling size or has a sale date in 2020 which occurred less

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<sup>1</sup> Property Tax Appeal Board procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

proximate in time to the subject's January 1, 2022 assessment date at issue than other comparables in this record.

The Board finds the best evidence of market value to be the parties' remaining comparables which sold proximate to the subject's assessment date and are similar to the subject in design, age, dwelling size, and most features. These properties sold from January 2021 to February 2022 for prices ranging from \$570,000 to \$965,000 or from \$205.55 to \$311.59 per square foot of living area, land included. The subject's assessment reflects a market value of \$788,995 or \$249.68 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. Based on this record and 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 and 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: March 26, 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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COUNTY

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