



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

APPELLANT: Joshua Schnurman
DOCKET NO.: 22-00297.001-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 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: \$54,507
IMPR.: \$256,496
TOTAL: \$311,003

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

The appellant disclosed in the appeal petition that the subject was an owner-occupied dwelling.

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 parcels range in size from 8,100 to 13,630 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 3,228 to 4,575 square feet of living area. Each comparable has a basement with one having finished area, central air conditioning, one fireplace, and an attached garage ranging in size from 460 to 713 square feet of building area. The properties sold from October 2020 to February 2022 for prices ranging from \$725,000 to \$1,000,000 or from \$204.97 to \$237.50 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$272,113 which reflects a market value of \$816,421 or \$224.60 per square foot of living area, 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 \$311,003. The subject's assessment reflects an estimated market value of \$933,102 or \$256.70 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹ The Board of review noted an equalization factor of 1.0372 was applied by county assessment officials in the 2022 tax year for all nonfarm properties in West Deerfield Township.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in the subject's assessment neighborhood. The parcels range in size from 10,120 to 26,570 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,311 to 4,161 square feet of living area. Each comparable has a basement with three having finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 506 to 667 square feet of building area. Comparable #3 has an inground swimming pool. The properties sold from January 2021 to July 2022 for prices ranging from \$940,000 to \$1,375,000 or from \$278.93 to \$399.59 per square foot of living area, land included. The board of review also reported that 2019 was the first year of the general assessment cycle for the subject property. The board of review also enclosed a copy of PTAB's Final Administrative Decision for Docket Number 19-00955 which reduced the subject's total assessment for tax year 2019 to \$299,970, and noted that the 2022 total assessment after applying the 2020, 2021, and 2022 equalization factors to the 2019 total tax year assessment equaled \$311,003. The board of review also noted the subject received a general homestead exemption in 2020 and provided a table of the Lake County township equalization factors from 2015 to 2022 that disclosed 2020 and 2021 equalization factors for West Deerfield Township of 1.0017 and 0.9979, respectively. Based on this evidence, the board of review requested the subject's assessment be sustained.

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

¹ 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.

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds, however, that this matter is controlled by Section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

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. (Emphasis added).

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-00955 in which a decision was issued based upon an agreement between the parties reducing the subject's assessment to \$299,970. The record further disclosed the subject property is an owner-occupied residence. The Board also finds that the 2019, 2020, 2021, and 2022 tax years are within the same quadrennial general assessment period and equalization factors for West Deerfield Township of 1.0017, 0.9979, and 1.0372 were applied in tax years 2020, 2021, and 2022, respectively. There was no evidence showing that the subject property sold establishing a different fair cash value on which the Board's assessment is based; and the decision of the Board was not reversed or modified upon review, which satisfies the statutory provisions of Section 16- 185 of the Property Tax Code. (35 ILCS 200/16-185). Applying Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2019 decision results in a total assessment for 2022 of \$311,003 ($\$299,970 \times 1.0017 \times 0.9979 \times 1.0372 = \$311,003$) which is equal to the subject's final 2022 assessment as established by the board of review of \$311,003. Considering the statutory mandates of Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax appeal Board finds a reduction in the subject's assessment is not warranted.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains ten sales comparables submitted by the parties to support their respective positions. However, the Board gives less weight to the appellant's comparable #5 which is a substantially larger home than the subject and sold in 2020 which is less proximate in time to the subject's January 1, 2022 assessment date at issue than other sales in this record. The Board also gives less weight to board of review comparable #3 which has an inground swimming pool, a feature the subject lacks. The eight remaining comparables sold proximate in time to the subject's assessment date and are similar to the subject in overall property characteristics. These comparables sold from January 2021 to June 2022 for prices ranging from \$725,000 to \$1,375,000 or from \$278.93 to \$330.45 per square foot of living area, land included. The subject's assessment reflects a market value of \$933,102 or \$256.70 per square foot of living area, land included, which falls within the range established by the eight remaining comparable sales in this record on an overall market value basis but below the range on a price per square foot basis. Based on this record, the Board finds the comparables in this record do not support a reduction in the subject's assessment.

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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