



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

APPELLANT: Robert Schaul  
DOCKET NO.: 22-00359.001-R-1  
PARCEL NO.: 16-25-104-022

The parties of record before the Property Tax Appeal Board are Robert Schaul, 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:** \$177,828  
**IMPR.:** \$92,861  
**TOTAL:** \$270,689

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 wood siding exterior construction with 3,568 square feet of living area. The dwelling was constructed in 1919. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and an attached garage with 766 square feet of building area. The property has an 31,580 square foot site and is located in Highland Park, Moraine 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 that are located within 0.61 of a mile from the subject property, and four of which have the same assessment neighborhood code as the subject and. As part of the evidence the appellant submitted a map depicting the locations of the subject and each comparable. The comparables have sites ranging in size from 12,110 to 22,380 square feet of land area that are improved with 2-story dwellings of brick, wood siding, stucco

and brick, or brick and wood siding exterior construction ranging in size from 3,017 to 4,440 square feet of living area. The dwellings were built from 1924 to 2002 with comparables #2 through #5 having reported effective ages of 1953, 1941, 1942 and 1973, respectively. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 400 to 504 square feet of building area. The properties sold from January 2020 to October 2021 ranging from \$514,000 to \$900,000 or from \$169.30 to \$211.17 per square foot of living area, land included. The appellant noted comparable #5 was a foreclosure. Based on this evidence, the appellant requested the subject's assessment be reduced to \$220,778 which reflects a market value of \$662,400 or \$185.65 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 \$270,689. The subject's assessment reflects a market value of \$812,148 or \$227.62 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 critiqued the appellant's comparable #1 for inferior location, comparable #2 on prior ownership by a religious organization and comparable #4 for its special warranty deed and bank REO sale that was deemed to be an unequal sale.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that have the same assessment neighborhood code as the subject and are located within 0.71 of a mile from the subject property. The comparables have sites ranging in size from 12,000 to 23,700 square feet of land area that are improved with 2.5-story dwellings of brick, stucco or brick and wood siding exterior construction ranging in size from 3,151 to 4,027 square feet of living area. The dwellings were built from 1880 to 1926 with comparables #1, #2 and #4 having reported effective ages of 1890, 1940 and 1926, respectively. Each comparable has a basement with two having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 399 to 506 square feet of building area. The properties sold from July 2020 to September 2021 for prices ranging from \$775,000 to \$881,000 or from \$192.45 to \$263.09 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 parties submitted a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sales and board of review comparable sales #1

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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.

and #3 which differ from the subject in age/effective age, dwelling size, basement finish, and/or sold less proximate to the January 1, 2022 assessment date at issue.

The Board finds the best evidence of market value to be the board of review's comparables #2 and #4 which sold proximate in time to the subject's assessment date and are relatively similar to the subject in location, age/effective age, dwelling size, basement finish and some features. These two properties sold in September and July 2021 for prices of \$800,000 and \$829,000 or \$219.18 and \$263.09 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$812,148 or \$227.62 per square foot of living area, land included, which is bracketed by the two best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds 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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