



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

APPELLANT: George Schneider
DOCKET NO.: 22-00375.001-R-1
PARCEL NO.: 07-32-401-029

The parties of record before the Property Tax Appeal Board are George Schneider, 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: \$34,485
IMPR.: \$167,751
TOTAL: \$202,236

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 2,838 square feet of living area. The dwelling was constructed in 2001. Features of the home include an unfinished walkout basement, central air conditioning, two fireplaces and a 506 square foot garage. The property has an approximately 15,420 square foot site and is located in Gurnee, Warren 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, four of which are located in the same neighborhood code as is assigned to the subject. The parcels range in size from 10,500 to 40,950 square feet of land area, each of which is improved with a one-story dwelling of either brick or wood siding exterior construction. The homes were built between 1992 and 2002 and range in size from 2,343 to 3,369 square feet of living area. Four of the dwellings have full or partial

basements with finished area, one of which is also a walkout. Comparable #2 has a crawl-space foundation. Features include central air conditioning and a garage ranging in size from 528 to 759 square feet of building area. Four of the homes each have one or two fireplaces. The comparables sold from February 2020 to April 2021 for prices ranging from \$385,000 to \$600,000 or from \$164.32 to \$182.65 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$162,998 which reflects a market value of \$489,043 or \$172.32 per square foot of living area, including land, 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 \$202,236. The subject's assessment reflects a market value of \$606,769 or \$213.80 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same neighborhood code as is assigned to the subject. The parcels range in size from 10,010 to 21,340 square feet of land area, each of which is improved with a one-story dwelling of wood siding exterior construction. The homes were built between 1997 and 2001 and range in size from 2,222 to 3,368 square feet of living area. Each dwelling has a full basement with finished area, one of which is also a walkout. Features include central air conditioning, one or two fireplaces and a garage ranging in size from 529 to 750 square feet of building area. The comparables sold from November 2020 to December 2022 for prices ranging from \$525,000 to \$783,500 or from \$232.63 to \$284.60 per square foot of living area, including land.

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 parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 which lacks a basement foundation, a feature of the subject.

¹ 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). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3, #4 and #5 along with the board of review comparable sales which present varying degrees of similarity to the subject, although each has finished basement area which is not a feature of the subject. The Board finds the finished basement area of the comparables suggests each would require downward adjustments to be more equivalent to the subject's unfinished basement. These seven most similar comparables sold from February 2020 to December 2022 for prices ranging from \$410,000 to \$783,500 or from \$170.83 to \$284.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$606,769 or \$213.80 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables to account 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: 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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