



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

APPELLANT: Patrick Steininger  
DOCKET NO.: 22-01048.001-R-1  
PARCEL NO.: 15-09-308-043

The parties of record before the Property Tax Appeal Board are Patrick Steininger, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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:** \$38,961  
**IMPR.:** \$157,568  
**TOTAL:** \$196,529

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 two-story dwelling of frame exterior construction with 3,478 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 704 square foot garage. The property has an 8,276 square foot site and is located in Vernon Hills, Vernon 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 same neighborhood code and within .27 of a mile from the subject. The parcels range in size from 8,276 to 10,890 square feet of land area which are each improved with a two-story dwelling of frame exterior construction. The homes were built in either 1998 or 1999 and range in size from 3,461 to 3,478 square feet of living area. The dwellings feature basements ranging in size from 966 to 1,850

square feet, each of which has finished area ranging in size from 725 to 1,588 square feet. Each home has central air conditioning and a garage of either 484 or 704 square feet of building area. Four of the comparables each have a fireplace. The sales occurred from March to August 2021 for prices ranging from \$510,000 to \$550,000 or from \$146.72 to \$158.91 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$177,259 which reflects a market value of \$531,830 or \$152.91 per square foot of living area, including land, when using 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 \$196,529. The subject's assessment reflects a market value of \$589,646 or \$169.54 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in the same neighborhood code as is assigned to the subject and within .19 of a mile from the subject. The parcels range in size from 7,841 to 10,454 square feet of land area which are each improved with a two-story dwelling of frame exterior construction. The homes were built from 1998 to 2000 and range in size from 3,461 to 3,478 square feet of living area. The dwellings feature basements ranging in size from 966 to 1,850 square feet, two of which have finished area of either 831 or 870 square feet. Each home has central air conditioning and a garage of either 484 or 704 square feet of building area. Four of the comparables each have a fireplace. The sales occurred from March 2021 to June 2022 for prices ranging from \$585,000 to \$610,000 or from \$168.20 to \$175.49 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 ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 and board of review comparable #1, each of which have smaller basements than the subject and smaller areas of basement finish when compared to the subject. Furthermore, the Board has

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<sup>1</sup> 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.

given reduced weight to board of review comparables #2, #3 and #5, each of which have unfinished basements as compared to the subject's 1,299 square feet of finished basement area.

The Board finds the best evidence of market value to be appellant's comparable sales #2 through #5 as well as board of review comparable sale #4 which present varying degrees of similarity to the subject. These most similar comparables sold for prices ranging from \$518,000 to \$585,000 or from \$149.67 to \$168.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$589,646 or \$169.54 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis which appears to be justified when giving due consideration to the fact that the subject has more finished basement area, a larger garage and a fireplaces. Since the subject is superior to the best board of review comparable #4 in these respects, the subject's slightly higher estimated market value based on its assessment appears to be justified.

Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject property, 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: April 16, 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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