



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

APPELLANT: David Schaefer
DOCKET NO.: 22-01506.001-R-1
PARCEL NO.: 16-28-110-003

The parties of record before the Property Tax Appeal Board are David Schaefer, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods, 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: \$46,275
IMPR.: \$134,836
TOTAL: \$181,111

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 is improved with a two-story dwelling of brick construction containing 2,814 square feet of living area. The dwelling was constructed in 1953 with an effective construction date of 1975. Features of the home include a full unfinished basement, central air conditioning, one fireplace, and an attached garage with 396 square feet of building area. The property has an 8,770 square foot site located in Deerfield, 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 three comparable sales improved with two-story dwellings that range in size from 2,437 to 3,360 square feet of living area. The homes were built from 1963 to 1975. Each comparable has a basement, central air conditioning, and a garage with either 462 or 484 square feet of building area. Comparables #1 and #3 have one fireplace.

Comparables #2 and #3 have sites with 14,140 and 12,249 square feet of land area, respectively. The appellant did not report the land area associated with comparable #1. The comparables are located from approximately .19 to .37 of a mile from the subject property. The sales occurred from August 2020 to June 2021 for prices ranging from \$535,000 to \$565,000 or from \$159.23 to \$223.33 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$177,264.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$181,111. The subject's assessment reflects a market value of \$543,387 or \$193.10 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 three comparable sales with comparable #1 being the same property as appellant's comparable #2. The comparables are improved with two-story homes of wood siding or brick and wood siding exterior construction that range in size from 2,794 to 3,270 square feet of living area. The homes were constructed from 1952 to 1975 with the oldest home having an effective construction date of 1963. Each comparable has a full or partial basement with comparable #2 being partially finished with a recreation room, central air conditioning, and a garage ranging in size from 462 to 484 square feet of building area. Comparables #2 and #3 have two fireplaces. The comparables have sites ranging in size from 13,090 to 23,250 square feet of land area and are located from approximately .37 to .63 of a mile from the subject property. The sales occurred from October 2020 to February 2022 for prices ranging from \$565,000 to \$795,000 or from \$191.13 to \$245.07 per square foot of living area, including land.

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 five comparable sales submitted by the parties to support their respective positions with one comparable being common to the parties. The Board gives less weight to appellant's comparable #1 and board of review comparable #3 as these properties sold in August 2020 and October 2020, respectively, not as proximate in time to the assessment date as the best sales in this record. The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 and board of review comparable sales #1 and #2, which includes the common sale submitted by the parties. These comparables are relatively similar to the subject in location, style, dwelling size, and features. These three comparables sold from April 2021 to February 2022 for prices ranging from \$544,250 to \$795,000 or from \$202.22 to \$245.07 per

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

square foot of living area, including land. The subject's assessment reflects a market value of \$543,387 or \$193.10 per square foot of living area, including land, which is below the range established by the best comparable sales in this record demonstrating the subject property is not overvalued. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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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