



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

APPELLANT: Charles Schneider
DOCKET NO.: 22-01657.001-R-1
PARCEL NO.: 16-33-403-050

The parties of record before the Property Tax Appeal Board are Charles Schneider, 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: \$63,874
IMPR.: \$152,494
TOTAL: \$216,368

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 and wood siding exterior construction containing 3,350 square feet of living area. The dwelling was built in 1985. Features of the home include a slab foundation, central air conditioning, one fireplace, 3½ bathrooms, and an attached garage with 470 square feet of building area.¹ The property has a site with approximately 12,530 square feet of land area located in Deerfield, West Deerfield Township, Lake County.

¹ The board of review submitted a copy of the subject's property record card with a schematic diagram of the dwelling that depicts the home as having a 1,620 square foot slab foundation. The property record card also indicated the subject has 1,069 square feet of basement area; however, this area does not appear on the schematic diagram. Both the appellant and the board of review describe the subject as having 1,069 feet of basement area.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on twelve equity comparables improved with two-story dwellings that range in size from 2,860 to 3,832 square feet of living area. The homes were built from 1984 to 1986. The appellant described the subject as having a 1,069 square foot basement with the comparables having basements ranging in size from 907 to 1,360 square feet. Each comparable has central air conditioning, one fireplace, 2½ of 3½ bathrooms, and a garage ranging in size from 400 to 504 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from approximately from .03 to .44 of a mile from the subject property. The comparables have improvement assessments ranging from \$122,274 to \$160,122 or from \$39.79 to \$44.50 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$144,502.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$216,368. The subject property has an improvement assessment of \$152,494 or \$45.52 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with two-story dwellings of brick and wood siding exterior construction that range in size from 3,308 to 3,394 square feet of living area. The homes were built in 1985 and 1986. Each comparable is described as having a slab foundation and basement area ranging in size from 1,175 to 1,837 square feet. Each home has central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 462 square feet of building area. Comparable #4 also has a reinforced concrete swimming pool. The comparables have the same assessment neighborhood code as the subject and are located from approximately .02 to .41 of a mile from the subject property. These properties have improvement assessments ranging from \$151,662 to \$155,717 or from \$45.62 to \$46.11 per square foot of living area.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 17 comparables submitted by the parties to support their respective positions. The comparables are similar to the subject in location and improved with homes similar to the subject in style, age and most features. However, the Board gives less weight to appellant's comparables #2 and #11 due to differences from the subject in dwelling size. The Board gives less weight to board of review comparable #4 as this property has an inground swimming pool, a feature the subject property does not have. The remaining comparables submitted by the parties have improvement assessments ranging from \$132,198 to \$154,206 or from \$39.79 to \$46.11 per square foot of living area. The subject's improvement assessment of

\$152,494 or \$45.52 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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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