



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

APPELLANT: Simone Schlessinger  
DOCKET NO.: 22-01798.001-R-1  
PARCEL NO.: 05-27-208-041

The parties of record before the Property Tax Appeal Board are Simone Schlessinger, 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:** \$11,504  
**IMPR.:** \$120,419  
**TOTAL:** \$131,923

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 one-story dwelling of frame construction containing 2,427 square feet of living area. The dwelling was constructed in 2019. Features of the home include a walk-out basement with 1,820 square feet of finished area,<sup>1</sup> central air conditioning, and an attached garage with 649 square feet of building area. The property has a 10,097 square foot site located in Volo, Grant 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 each improved with a one-story dwelling of frame construction that range in size from 2,116 to 2,492 square feet of living area. The homes were built from 2003 to 2009. Each comparable has a basement, central air

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<sup>1</sup> The board of review submitted a copy of the subject's property information sheet describing the home as having a basement with 1,820 square feet of finished area, which was not refuted by the appellant in rebuttal.

conditioning, and a garage ranging in size from 440 to 924 square feet of building area. Comparables #1 and #3 have one fireplace. The comparables have sites ranging in size from 7,802 to 48,670 square feet of land area and are located from approximately .52 to .57 of a mile from the subject property. The sales occurred from October 2020 to November 2021 for prices ranging from \$260,000 to \$362,000 or from \$120.39 to \$157.25 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$105,968.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,923. The subject's assessment reflects a market value of \$395,809 or \$163.09 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

The board of review submission included a letter from Angela Wold, Senior Deputy Assessor of Grant Township, explaining the subject dwelling is new construction completed in 2020. She further stated that the appellant took out permits after the sale of the subject for an 1800 square foot finished basement and a 342 square foot patio. Copies of the permit applications and building permits were submitted to support this statement with the estimated cost for the basement being \$14,800 and the estimated cost of the patio being \$6,025.

Wold also stated that the comparables submitted by the appellant are in different neighborhoods with, "Comps 2 & 3 being built between 2006 – 2009." (sic). The deputy assessor further asserted that comparable #3 is a custom home in a neighborhood not even similar to the subject.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story dwellings of frame construction each with 2,427 square feet of living area. The homes were built in 2018 or 2020. Two comparables have unfinished walk-out basements, central air conditioning, and an attached garage with 649 square feet of building area. Comparable #2 also has one fireplace. These properties have sites ranging in size from 9,309 to 14,969 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .04 to .39 of a mile from the subject property. The comparables sold from June 2020 to September 2021 for prices ranging from \$370,000 to \$391,750 or from \$152.45 to \$161.41 per square foot of living area, including land. The comparables were adjusted for differences from the subject for finished basement area, patio, and walk-out basement to arrive at adjusted prices ranging from \$384,506 to \$413,756 or from \$158.43 to \$170.48 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

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<sup>2</sup> 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.

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 Board finds the best evidence of market value to be the board of review comparable sales as these comparables are more similar to the subject in location, dwelling age, and dwelling size than are the comparables provided by the appellant. These comparables are similar to the subject in most respects except one has no basement and two have unfinished walk-out basements, features of the subject property, indicating each property would require an upward or positive adjustment to make them more equivalent to the subject property. Conversely, board of review comparable #2 has a fireplace, a feature the subject does not have, suggesting a downward adjustment to this comparable would be appropriate for this feature. The board of review comparables sold for prices ranging from \$370,000 to \$391,750 or from \$152.45 to \$161.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$395,809 or \$163.09 per square foot of living area, including land, which is above the range established by the best comparable sales in this record but justified after considering the suggested upward adjustments to the comparables due to the superior features of the subject dwelling. 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: 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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