



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

APPELLANT: R. Scott Schappe & Tracy McCabe, Trustees  
DOCKET NO.: 23-02000.001-R-1  
PARCEL NO.: 12-33-404-015

The parties of record before the Property Tax Appeal Board are R. Scott Schappe & Tracy McCabe, Trustees, the appellants, by attorney Kyle Gordon Kamego 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 **a reduction** 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:** \$130,524  
**IMPR.:** \$69,491  
**TOTAL:** \$200,015

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2023 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 split-level dwelling of brick and wood siding exterior construction with 1,242 square feet of living area. The dwelling was constructed in 1961 and is approximately 62 years old. Features of the home include a basement/lower level with finished area,<sup>1</sup> central air conditioning, a fireplace and a 537 square foot garage. The property has a 15,260 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located from .15 of a mile to 1.54 miles from the subject property. The comparables are improved with

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<sup>1</sup> The subject's property record card provided by the board of review disclosed the subject has 621 square feet of basement/lower level finish, which was not refuted by the appellants.

split-level dwellings of wood siding exterior construction ranging in size from 1,245 to 1,832 square feet of living area. The dwellings were built from 1935 to 1967. The appellants reported that each comparable has a basement and central air conditioning. Two comparables each have one or two fireplaces and three comparables each have a garage containing 400 or 494 square feet of building area. The comparables have improvement assessments that range from \$68,093 to \$110,343 or from \$45.40 to \$60.23 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$65,689 or \$52.89 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$215,969. The subject property has an improvement assessment of \$85,445 or \$68.80 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located from .91 of a mile to 1.57 miles from the subject property. The board of review reported the comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 904 to 1,491 square feet of living area. The dwellings are from 38 to 69 years old. The comparables each have a full basement with finished area and central air conditioning. Two comparables each have one or two fireplaces and two comparables each have a garage containing 572 or 679 square feet of building area. The comparables have improvement assessments ranging from \$84,687 to \$109,207 or from \$71.51 to \$93.68 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayers contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on seven comparables for the Board's consideration. The Board has given less weight to the appellants' comparables #3 and #4, as well as the three board of review comparables which differ from the subject in age or they are located more than one mile away from the subject. Additionally, the appellants' comparable #4 and board of review comparable #1 are less similar to the subject in dwelling size than are the remaining comparables in the record.

The Board finds the appellants' comparables #1 and #2 are overall most similar to the subject in location, dwelling size, age and some features. However, these two comparables each lack basement/lower level finish and appellant's comparable #1 lacks a garage, both features of the subject, suggesting upward adjustments would be necessary to make the comparables more

equivalent to the subject. Nevertheless, the comparables have improvement assessments of \$68,093 and \$70,889 or \$45.40 and \$49.02 per square foot of living area, respectively. The subject's improvement assessment of \$85,445 or \$68.80 per square foot of living area falls above the two best comparables in this record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's improvement assessment is warranted.

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: \_\_\_\_\_

October 15, 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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COUNTY

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