



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

APPELLANT: Keith Schawel  
DOCKET NO.: 23-02456.001-R-1  
PARCEL NO.: 14-03-102-026

The parties of record before the Property Tax Appeal Board are Keith Schawel, the appellant; 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:** \$47,080  
**IMPR.:** \$163,312  
**TOTAL:** \$210,392

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 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Preliminary Matter**

This appeal was filed on February 7, 2024 by the appellant using the Board's Electronic Filing Portal (EFP) (86 Ill.Admin.Code Sec. 1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's additional comparable with an address of 1 Bradbury Ln. set forth on additional pages, other than the electronic form Sec. V grid analysis, have been "give[n] . . . zero weight" in this decision and will not be discussed further herein. (See also, 86 Ill.Admin.Code §1910.80)

**Findings of Fact**

The subject property consists of a two-story dwelling of frame and brick exterior construction with 3,302 square feet of living area. The dwelling was constructed in 2020 and is approximately 3 years old. Features of the home include a basement, central air conditioning, a fireplace, 2 ½ bathrooms, a 119 square foot open porch, a 464 square foot concrete patio and a

630 square foot garage. The property has an approximately 12,720 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the land and the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located within .24 of a mile from the subject property.<sup>1</sup> The comparables have sites that range in size from 13,991 to 15,451 square feet of land area. The comparables are improved with two-story dwellings of frame and brick exterior construction, each containing 3,302 square feet of living area. The dwellings were built from 2016 to 2020. The comparables each have a basement, one of which is a look-out style. Each comparable has central air conditioning, a fireplace, 2½ or 3 bathrooms, a 119 to 141 square foot open porch and a 630 square foot garage. Comparable #3 has a 196 square foot deck. The comparables have land assessments that range from \$47,640 to \$48,286 or from \$3.13 to \$3.41 per square foot of land area and improvement assessments that range from \$160,594 to \$165,765 or from \$48.64 to \$50.20 per square foot of living area. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$42,760 or \$3.36 per square foot of land area and the subject's improvement assessment be reduced to \$162,891 or \$49.33 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 \$210,392. The subject has a land assessment of \$47,080 or \$3.70 per square foot of land area and an improvement assessment of \$163,312 or \$49.46 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables that have the same assessment neighborhood code as the subject property and are located within .29 of a mile from the subject property. The comparables have sites that range in size from 7,427 to 12,371 square feet of land area. The comparables are improved with two-story dwellings of frame and brick exterior construction ranging in size from 2,954 to 3,560 square feet of living area. The dwellings were built from 2015 to 2020. The comparables each have a basement, three of which are walk-out style. Each comparable has central air conditioning, a fireplace, 2½ to 3½ bathrooms, a 52 to 228 square foot open porch and a garage ranging in size from 469 to 722 square feet of building area. Three comparables each have a patio ranging in size from 156 to 492 square feet and four comparables each have a deck ranging in size from 120 to 232 square feet. The comparables have land assessment ranging from \$31,486 to \$46,824 or from \$3.78 to \$4.24 per square foot of land area and improvement assessments that range from \$147,058 to \$177,561 or from \$49.52 to \$49.88 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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<sup>1</sup> The appellant's evidence reported conflicting descriptions of the comparables. The Board finds the best description of the comparables are found in the Ela Township Comparable Property Tax Assessment Information Form provided by the appellant, which included photographs, schematic diagrams and dimensions of the improvements.

### **Conclusion of Law**

The taxpayer 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 parties submitted nine equity comparables for the Board's consideration. With respect to the subject's land assessment, the Board has given less weight to the appellant's comparables due to their larger site sizes when compared to the subject. The Board has also given less weight to board of review comparables #1, #4 and #5 due to their smaller site sizes when compared to the subject. The Board has given most weight to board of review comparables #2, #3 and #6, which are most similar to the subject in site size, although they are from 349 to 831 square feet smaller in size. These three comparables have land assessments ranging from \$46,228 to \$46,824 or from \$3.78 to \$3.89 per square foot of land area. The subject has a land assessment of \$47,080 or \$3.70 per square foot of land area, which is above the range in terms of overall improvement assessment but below the comparables on a per square foot basis, which appears to be logical given the subject's larger site size. After considering adjustments to the best comparables for differences in site size when compared to the subject, the Board finds no reduction in the subject's land assessment is warranted,

With respect to the subject's improvement assessment, the Board has given less weight to board of review comparables #2 through #6, which are less similar to the subject in dwelling size than are the remaining comparables in the record. The Board has given most weight to the appellants' comparables, along with board of review comparable #1, which are similar to the subject in location and similar, if not identical to the subject in dwelling size, design, age and some features. These four comparables have improvement assessments that range from \$159,568 to \$165,765 or from \$48.64 to \$50.20 per square foot of living area. The subject property has an improvement assessment of \$163,312 or \$49.46 per square foot of living area, which falls within the range established by the most similar comparables in this record. After considering adjustments to the best comparables for differences from the subject in age, dwelling size and other features, the Board finds the subject's improvement assessment is supported.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land or improvements were inequitably assessed and a reduction in the subject's assessment is not justified.

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 disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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: \_\_\_\_\_

November 19, 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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