



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

APPELLANT: Shelley Schoeneman  
DOCKET NO.: 24-01290.001-R-1  
PARCEL NO.: 02-09-307-012

The parties of record before the Property Tax Appeal Board are Shelley Schoeneman, 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:** \$17,227  
**IMPR.:** \$141,443  
**TOTAL:** \$158,670

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 2024 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 an approximately 22,652 square foot lakefront site improved with a 2-story dwelling of brick exterior construction containing 1,968 square feet of living area and is approximately 59 years old. Features of the home include 3½ baths, a partially finished basement, central air conditioning, 1 fireplace, a garage containing 484 square feet of building area, and an inground swimming pool.<sup>1</sup> The property is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on five comparable sales located from .30 of a mile to 1.04 miles from the subject with all being in differing assessment neighborhood codes

---

<sup>1</sup> Some of the features of the subject property not disclosed by the appellant were submitted by the board of review and not contested by the appellant via a rebuttal filing.

than the subject property. The comparables have sites ranging in size from 8,037 to 17,424 square feet of land area that are improved with 2-story dwellings of wood frame construction. The dwellings range in size from 1,876 to 2,218 square feet of living area and range in age from 24 to 70 years old. Each comparable is reported to have 2½ or 3 bathrooms, a basement, central air conditioning, and a garage ranging in size from 504 to 840 square feet of building area. The comparables sold from May to August 2024 for prices ranging from \$340,000 to \$385,000 or from \$166.67 to \$181.24 per square foot of living area, including land. Appellant's counsel also submitted a brief describing the similarities of the comparable properties to the subject. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$158,670. The subject's assessment reflects a market value of \$476.058 or \$241.90 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on seven comparable sales of lakefront properties located within .09 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 10,871 to 23,192 square feet of land area and are improved with 1-story dwellings of wood siding exteriors ranging in size from 648 to 2,257 square feet of living area and range in age from 56 to 79 years old. Each dwelling features from 1 to 3 bathrooms, partially finished basement, and central air conditioning. Three comparables each have 1 fireplace, and six properties have a garage ranging in size from 460 to 925 square feet of building area. The comparables sold from March 2023 to September 2024 for prices ranging from \$315,000 to \$533,000 or from \$236.15 to \$486.11 per square foot of living area, including land. The board of review also submitted a memorandum contending that each of the appellant's comparables are non-lakefront properties, while all the board of review comparables are located along Little Siver Lake, like the subject, which was not disputed by the appellant. Based on this evidence, the board of review requested confirmation of the subject's total assessment.

### **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 parties submitted a total of twelve comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables due to not being lakefront properties as is the

---

<sup>2</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

subject, and being located outside of the subject's assessment neighborhood code. The Board also gave less weight to board of review comparables #3 through #7 based on their significantly differing dwelling sizes relative to the subject dwelling. On this record, the Board finds the board of review comparables #1 and #2 to be the best evidence of market value as these comparables are most similar overall to the subject property in location (being located on the same lakefront as the subject property), lot size, dwelling size, age, basement finishes, and other features. The best comparables in this record sold in February and June 2024 for prices of \$455,000 and \$533,000 or for \$236.15 and \$270.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$476,057 or \$241.90 per square foot of living area, including land, which is bracketed by the best comparable sales in this record both in terms of overall value and on a per square foot of living area basis.

Based on this record, and after applying adjustments to the best comparables for differences from the subject, the Board finds that the appellant did not establish by a preponderance of the evidence that the subject property is overvalued and, thus, a reduction in the subject's assessment is not 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: \_\_\_\_\_

January 20, 2026



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Shelley Schoeneman, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 3  
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085