



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

APPELLANT: Michael Schneiderman
DOCKET NO.: 24-02235.001-R-1
PARCEL NO.: 16-31-113-004

The parties of record before the Property Tax Appeal Board are Michael Schneiderman, 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 **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: \$77,274
IMPR.: \$143,064
TOTAL: \$220,338

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 a one-story dwelling of brick frame exterior construction with 2,819 square feet of living area.¹ The dwelling was constructed in 1995. Features of the home include a 2,360 square foot unfinished basement, central air conditioning, one fireplace, 3 bathrooms and a 500 square foot garage. The property is located in Riverwoods, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables located within the subject's assessment neighborhood and within .19 of a

¹ Appellant listed the subject property as constructed with a wood frame exterior. In contrast, the board of review listed the subject property as constructed with a brick exterior and provided the property record card to support its representation. Based upon the evidence provided, the Board finds the exterior construction of the subject property to be brick.

mile from the subject. The comparables are improved with one-story dwellings of wood frame exterior construction ranging in age from 29 to 31 years old. The comparables each have dwelling sizes of 2,721 or 2,819 square feet of living area, an unfinished basement of 2,134 or 2,360 square feet, central air conditioning, 2.5 or 3 bathrooms, and a garage with 500 or 528 square feet of building area. Six comparables each have a fireplace. The comparables have improvement assessments that range from \$130,787 to \$143,845 or from \$48.03 to \$51.03 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$139,667 or \$49.54 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 \$225,365. The subject property has an improvement assessment of \$148,091 or \$52.53 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted evidence on three comparables. All three comparables are located within .13 of a mile of the subject, and all are within its assessment neighborhood code. They consist of one-story dwellings of wood siding exterior construction containing either 2,721 or 2,819 square feet of living area. The homes are either 28 or 30 years old. Each dwelling has central air conditioning, a 2,134 or 2,360 square foot basement, two with finished area, a garage with 500 or 528 square feet of building area, and 3 or 3.5 bathrooms. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$146,327 to \$152,968 or from \$51.91 to \$54.26 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 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of twelve equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables # 3, #5, #7, and #9 which are less similar to the subject in dwelling size than the other comparables. The Board has given reduced weight to the board of review's comparables #2 and #3 due to their finished basements, which is not a feature of the subject.

The Board finds the best evidence in appellant's comparables #1, #2, #4, #6, #8 and board of review comparable #1, which are more similar to subject in dwelling size, age, location and features. These comparables have improvement assessments that range from \$135,388 to \$146,327 or from \$48.03 to \$51.91 per square foot of living area. The subject's improvement assessment of \$148,091 or \$52.53 per square foot of living area falls above the range established by the best comparables in this record. Based on this record and after considering appropriate

adjustments to the comparables for any differences from the subject, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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 17, 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

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