



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

APPELLANT: Theodore Schafer  
DOCKET NO.: 25-00534.001-R-1  
PARCEL NO.: 04-30-107-045

The parties of record before the Property Tax Appeal Board are Theodore Schafer, the appellant, by Ronald Kingsley, attorney-at-law 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:** \$14,593  
**IMPR.:** \$111,059  
**TOTAL:** \$125,652

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 2025 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 bi-level dwelling of wood siding exterior construction containing 1,246 square feet of above ground living area. The dwelling was constructed in 2002 and is approximately 23 years old. Features of the property include a 1,080 square foot lower level that is finished, central air conditioning, two bathrooms, an attached garage with 572 square feet of building area, and a detached garage with and a detached garage with 768 square feet of building area.<sup>1</sup> The property has a 35,284 square foot site located in Beach Park, Benton Township, Lake County.

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<sup>1</sup> The Board finds the best descriptive information for the subject property was contained on the copy of the subject's property record card submitted by the board of review. Both parties described the subject as a one-story home; however, the property record card describes the subject home as a bi-level style dwelling.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales composed of one-story dwellings of wood frame construction that range in size from 1,176 to 1,248 square feet of living area and are from 26 to 67 years old. Each comparable has central air conditioning, two bathrooms and a garage ranging in size from 528 to 660 square feet of building area. Comparable #2 has one fireplace. The comparables have sites ranging in size from 14,850 to 40,520 square feet of land. The comparables have the same neighborhood code as the subject and are located from .15 of a mile to 1.20 miles from the subject. The sales occurred from May to August 2023 for prices of \$275,000 and \$285,000 or from \$220.35 to \$236.71 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$100,501.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,652. The subject's assessment reflects a market value of \$376,994 or \$302.56 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.

In support of its contention of the correct assessment the board of review submitted a copy of the subject's property record card and information on three comparable sales composed of one-story dwellings of brick or wood siding exterior construction that range in size from 1,080 to 1,248 square feet of living area and are from 34 to 53 years old. Each comparable has a full basement with 1,014 to 1,248 square feet of finished area, central air conditioning, two bathrooms and from 360 to 2,136 square feet of garage area. Comparable #2 has one fireplace. These properties have sites ranging in size from 8,645 to 44,431 square feet of land. One comparable has the same neighborhood code as the subject property and the comparables are located from 1.11 to 3.82 miles from the subject property. The sales occurred from March to June 2024 for prices ranging from \$333,000 to \$450,000 or from \$294.71 to \$360.58 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 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 information on six comparable sales to support their respective positions. The Board gives less weight to the appellant's analysis as the appellant failed to describe the subject as having a lower level with finished area and did not indicate that any of the comparables have basements or lower levels with finished area as the subject has. Based on this record the Board finds the appellant's comparables are not similar to the subject in foundation which detracts from the weight given these comparables. Additionally, the appellant's comparables sold in 2023 from approximately from 16 to 18 months prior to the assessment date at issue and not as proximate in time to the assessment date as the board of review comparables.

The Board finds the best evidence of market value to be the board of review comparable sales that are improved with dwellings that are more similar to the subject in foundation and foundation finish than are the comparables provided by the appellant. Additionally, these comparables sold more proximately in time to the assessment date than the appellant's comparables, which makes these sales more reliable indicators of market value as of the assessment date. Board of review comparable #1 has a larger site than the subject and a larger garage than the subject suggesting downward adjustments to this comparable would be appropriate to make it more equivalent to the subject property for these dissimilarities. Board of review comparable #2 has a larger site than the subject and a fireplace, unlike the subject, suggesting downward adjustments to this comparable for these differences would be proper. Conversely, comparable board of review comparable #2 has a smaller garage than the subject necessitating an upward adjustment for this difference. Board of review comparable #3 has a significantly smaller site than the subject and a smaller garage than the subject that would require upward adjustments to make the comparable more equivalent to the subject for these differences. These three comparables sold for prices ranging from \$333,000 to \$450,000 or from \$294.71 to \$360.58 per square foot of living area, including land. Board of review comparable #1 is the most similar to the subject in location and sold for \$450,000 or \$360.58 per square foot of living area, land included. The subject's assessment reflects a market value of \$376,994 or \$302.56 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported by the comparable most like the subject in location. Based on this evidence, after considering the appropriate adjustments to the best comparable sales, the Board finds the subject's assessment reflects the property's market value 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: \_\_\_\_\_

October 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 9-215 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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