FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Justin Schwab
DOCKET NO.: 25-00539.001-R-1
PARCEL NO.: 04-33-300-029

The parties of record before the Property Tax Appeal Board are Justin Schwab, 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:	$16,690
IMPR.:	$144,813
TOTAL:	$161,503

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 is improved with a one-story dwelling of wood siding exterior construction with 2,964 square feet of living area. The dwelling was constructed in 1992 and is approximately 33 years old. Features of the property include a full basement, central air conditioning, two fireplaces, four bathrooms, an attached garage with 484 square feet of building area, and a four-sided closed metal-clad pole building with 1,440 square feet of building area. [1] The property has a 51,400 square foot site located in Beach Park, Benton Township, Lake County.

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

[1] The Board finds the best descriptive information for the subject property is contained on the copy of the subject's property record card submitted by the board of review.

wood frame construction that range in size from 2,422 to 2,760 square feet of living area and are 23 to 59 years old. Each property has a basement, one fireplace, and 2½ or 3½ bathrooms. Two comparables have central air conditioning and garages with 550 or 1,863 square feet of building area. These properties have sites containing from 16,200 to 135,646 square feet of land. The comparables have the same neighborhood code as the subject and are located from approximately .49 to .83 of a mile from the subject property. The sales occurred in January 2023 and March 2023 for prices ranging from $345,000 to $410,000 or from $125.00 to $149.85 per square foot of living area, including land. The appellant requested the total assessment for the subject property be reduced to $130,403.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $161,503. The subject's assessment reflects a market value of $484,557 or $163.48 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 four comparable sales. The comparables are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 1,815 to 2,554 square feet of living area and are 25 to 64 years old. Each comparable has a basement, central air conditioning, a garage ranging in size from 492 to 982 square feet of building area and 2, 2½, 3 or 3½ bathrooms. Three comparables have one or three fireplaces. Comparable #1 has an in-ground swimming pool and comparables #3 and #4 each have a four-sided closed metal-clad pole building. These properties have sites ranging in size from 30,492 to 217,800 square feet of land. Two comparables have the same neighborhood code as the subject property. The comparables are in Beach Park from 1.13 to 2.59 miles from the subject property. The sales occurred from July to November 2024 for prices ranging from $362,500 to $500,000 or from $194.89 to $223.59 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 seven comparable sales to support their respective positions. None of the comparables submitted by the parties are particularly similar to the subject property in all respects. The Board gives less weight to the appellant's comparable sales as none of the properties is reported to have a pole building as does the subject property; appellant's comparable #2 has no central air conditioning and no garage which are features of the subject property; and the sales occurred in January and March 2023, not as proximate in time to the assessment date as the best sales in this record.

The Board finds the board of review comparables sold from July to November 2024 closer in time to the assessment date at issue than the appellant's comparables, indicating these would be

more relevant and reliable sales in establishing the property's market value as of January 1, 2025. The Board finds; however, these sales have dwellings that are significantly smaller than the subject dwelling and would require upward adjustments to make them more equivalent to the subject in size. Board of review comparable #1 has an in-ground swimming pool, unlike the subject and would require a downward adjustment for this difference. Board of review comparables #1 and #2 have no pole building, a feature of the subject property, and would require upward adjustments to make them more equivalent to the subject for this difference. Additionally, board of review comparables #1 and #2 have smaller sites than the subject necessitating upward adjustments for land area. Conversely, board of review comparables #3 and #4 have larger sites than the subject and would require downward adjustments for this dissimilarity. These comparables sold for prices ranging from $362,500 to $500,000 or from $194.89 to $223.59 per square foot of living area, including land. Board of review comparables #3 and #4 are the only two properties with pole buildings, like the subject, and sold for prices of $455,000 and $500,000 or for $223.59 and $195.77 per square foot of living area, including land, respestively. The subject's assessment reflects a market value of $484,557 or $163.48 per square foot of living area, including land, which is within the total price range but below the range on a per square foot of living area basis as established by the board of review comparables. The Board further finds the subject's assessment reflects a market value bracketed by the total prices of the two comparables that each have a pole building as does the subject property. Based on this evidence, giving most weight to the sales submitted by the board of review and considering the appropriate adjustments for differences from the subject property, the Board finds the market value reflected by the subject's assessment is supported 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:

C E R T I F I C A T I O N

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

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

APPELLANT

Justin Schwab, 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