



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

APPELLANT: Kim Schaefer
DOCKET NO.: 25-00626.001-R-1
PARCEL NO.: 06-27-303-052

The parties of record before the Property Tax Appeal Board are Kim Schaefer, 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: \$17,482
IMPR.: \$109,172
TOTAL: \$126,654

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 two-story dwelling of vinyl siding exterior construction with 2,120 square feet of living area. The dwelling was constructed in 1991 and is approximately 34 years old. The dwelling has an effective year built of 2001 due to remodeling in 2015.¹ Features of the home include a basement with finished area, central air conditioning, 2½ bathrooms and a 400 square foot garage. The property has an approximately 7,652 square foot site and is located in Hainesville, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable properties that have the same assessment

¹ The subject's property record card provided by the board of review disclosed the subject was remodeling in 2015 and has an effective year built of 2001. The property record card also disclosed the subject has 507 square feet of basement finish, which was not reported by nor was it refuted by the appellant.

neighborhood code as the subject and are located from .12 to .37 of a mile from the subject property. The comparables have sites that range in size from approximately 7,179 to 10,010 square feet of land area. The comparables are improved with two-story dwellings of wood frame exterior construction ranging in size from 1,713 to 2,438 square feet of living area. The dwellings are from 29 to 33 years old. The comparables each have a basement, central air conditioning, 2½ bathrooms and either a 380 or a 400 square foot garage. Three comparables each have a fireplace. The comparables sold from April 2023 to July 2024 for prices ranging from \$300,000 to \$385,000 or from \$155.66 to \$175.13 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$113,055, which would reflect a market value of \$339,199 or \$160.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,654. The subject's assessment reflects a market value of \$380,000 or \$179.25 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that have the same assessment neighborhood code as the subject and are located from approximately .15 to .31 of a mile from the subject property. The comparables have sites that range in size from 7,187 to 7,828 square feet of land area. The comparables are improved with two-story dwellings of vinyl siding exterior construction ranging in size from 1,511 to 1,772 square feet of living area. The dwellings are 31 or 32 years old. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, 1½ or 2½ bathrooms and either a 440 or a 696 square foot garage. Comparable #1 has a fireplace. Comparable #3 has a shed. The comparables sold from June 2023 to November 2024 for prices ranging from \$309,900 to \$355,000 or from \$183.41 to \$224.26 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's 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 12 comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2, #3, #4 and #8, as well as the four comparables submitted by the board of review, which have sale dates that occurred in 2023, less proximate to the lien date at issue than other comparable sales in the record and/or they differ from the subject in dwelling size.

The Board finds the best evidence of market value to be the appellant's comparables #5, #6 and #7, which sold more proximate to the January 1, 2025 assessment date and are overall more

similar to the subject in location, site size, dwelling size, design and age. However, each dwelling lacks basement finish, a feature of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Conversely, comparable #7 has a fireplace, unlike the subject, suggesting a downward adjustment would be necessary. Nevertheless, the comparables sold in April and July 2024 for prices ranging from \$352,000 to \$370,000 or from \$166.04 to \$170.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$380,000 or \$179.25 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record, which appears to be logical given the subject's superior basement finish. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds 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

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

APPELLANT

Kim Schaefer, 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