FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Christian Schumann
DOCKET NO.: 25-01317.001-R-1
PARCEL NO.: 11-33-213-002

The parties of record before the Property Tax Appeal Board are Christian Schumann, 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:	$86,245
IMPR.:	$184,319
TOTAL:	$270,564

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 frame and brick exterior construction containing 3,152 square feet of living area. The dwelling was constructed in 2020 and is approximately 5 years old. Features of the home include a 1,489 square foot basement, central air conditioning, one fireplace, 2½ bathrooms and an attached garage with 730 square feet of building area. The property has a 9,352 square foot site located in Vernon Hills, Libertyville Township, Lake County.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on seven equity comparables with the same neighborhood code as the subject property that are improved with two-story dwellings of frame and brick exterior construction that range in size from 3,144 to 3,537 square feet of living area. The homes are seven or eight years old. The comparables have

basements with 1,489 to 1,813 square feet of basement area, central air conditioning, 2½ or 3½ bathrooms, and garages ranging in size from 472 to 730 square feet of building area. The comparables have improvement assessments that range from $186,498 to $199,680 or from $56.45 to $59.57 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $180,168.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $270,564. The subject property has an improvement assessment of $184,319 or $58.48 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables with the same neighborhood code as the subject and located within .176 of a mile from the subject property. The comparables are improved with two-story dwellings of frame and brick exterior construction that range in size from 3,144 to 3,188 square feet of living area. The homes were constructed from 2020 to 2022. The comparables have basements with 1,444 to 1,489 square feet of basement area, central air conditioning, one fireplace, 2½ or 3½ bathrooms and garages with 730 or 775 square feet of building area. These properties have improvement assessments ranging from $185,797 to $187,868 or from $58.70 to $59.30 per square foot of living area.

Conclusion of Law

The appellant 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on twelve equity comparables similar to the subject in location, age, style and exterior construction. The Board gives less weight to appellant's comparables #3, #4, #5, #6 and #7 as these properties are the least similar to the subject in dwelling size, garage size and/or lack a fireplace, a feature of the subject property. The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2 as well as the board of review comparables . These comparables are improved with dwellings that range in size from 3,144 to 3,188 square feet of living area and have similar features as the subject property. These comparables have improvement assessments that range from $185,797 to $187,868 or from $58.70 to $59.57 per square foot of living area. The subject's improvement assessment of $184,319 or $58.48 per square foot of living area falls below the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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: November 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 9-215 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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