FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Gail Schomburg
DOCKET NO.: 25-01550.001-R-1
PARCEL NO.: 16-36-111-025

The parties of record before the Property Tax Appeal Board are Gail Schomburg, 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:	$15,522
IMPR.:	$172,130
TOTAL:	$187,652

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 1-story condominium dwelling[1] of brick exterior construction with 2,038 square feet of living area. The dwelling was constructed in 2004 and is approximately 21 years old. Features of the home include a concrete slab foundation, central air conditioning and one fireplace. The property has an approximately 2,038 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales where one is located in the subject's development and six are located from 1.33 to 1.57 miles from the subject property. The comparables are improved with 1-story dwellings of wood frame exterior construction ranging in size from 1,645 to 2,406 square feet of living area. The dwellings 21 to 45 years old. Each

[1] The subject's property record card depicts the subject is a condominium style dwelling.

comparable has central air conditioning and two dwellings each have one fireplace. The properties sold from April 2024 to June 2025 for prices ranging from $315,000 to $555,000 or from $191.49 to $276.26 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to $150,797 which reflects a market value of $452,436 or $222.00 per square foot of living area, land included, when applying 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 $193,413. The subject's assessment reflects a market value of $580,297 or $284.74 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 three comparable sales located from 1.46 to 2.76 miles from the subject property. The comparables are improved with 1-story dwellings of brick exterior construction ranging in size from 1,926 to 2,272 square feet of living area. The homes are 24 or 34 years old. Each comparable has central air conditioning and one dwelling has a fireplace. The properties sold from November 2024 to June 2025 for prices ranging from $600,000 to $1,125,000 or from $311.53 to $495.16 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted ten comparable sales for the Board's consideration. The Board finds both parties submitted comparable properties with widely varying degrees of similarity to the subject in location, age and dwelling size, except for appellant comparable #1, which is nearly identical to the subject in location, age, design and dwelling size. Therefore, the Board gives reduced weight to appellant comparables #2 through #7 and the board of review's comparables and gives most weight to appellant comparable #1, which sold in April 2024 for $555,000 or $276.26 per square foot of living area, land included. The subject's assessment reflects a market value of $580,297 or $284.74 per square foot of living area, including land, which falls above the best comparable sale in this record. After considering appropriate adjustments to the best comparable for differences from the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment is warranted.

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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