



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

APPELLANT: Saar Schnitman
DOCKET NO.: 20-01760.001-R-1
PARCEL NO.: 16-27-403-003

The parties of record before the Property Tax Appeal Board are Saar Schnitman, the appellant, by attorney Steven J. Field, of Field and Goldberg, LLC in Chicago; and the Lake County Board of Review.¹

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: \$44,516
IMPR.: \$165,982
TOTAL: \$210,498

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 2020 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 brick exterior construction with 3,051 square feet of living area. The dwelling was constructed in 2007. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 441 square foot attached garage. The property has an approximately 8,620 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 a grid analysis with information on five comparable sales located within .73 of a mile from the subject property. The comparables have sites that range in size from 7,590 to 22,830 square feet of land area and are improved with a two-story dwellings of brick, stucco,

¹ The parties agreed to waive the scheduled hearing on this case and have the Board issue a decision based on the evidence in the record.

brick and Dryvit, or brick and wood siding exterior construction that range in size from 2,572 to 4,177 square feet of living area. The dwellings were built from 1990 to 2006 with comparable #5 having an effective year built of 2010. Each comparable has a full basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 440 to 704 square feet of building area. Comparable #3 has an inground swimming pool. The properties sold from November 2017 to March 2020 for prices ranging from \$424,900 to \$683,500 or from \$139.93 to \$165.20 per square foot of living area, land included.

The appellant's attorney submitted a brief asserting that the subject property was last listed for sale in August 2019 and had a list price of \$699,000. In September 2019 the listing was canceled due to a "lack of interest" in the property. Therefore, the attorney argued the subject is clearly worth less than \$699,000.

Based on the foregoing evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$210,498. The subject's assessment reflects a market value of \$632,316 or \$207.25 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within .90 of a mile from the subject property. The comparables have sites that range in size from 7,730 to 10,850 square feet of land area and are improved with two-story dwellings of wood siding, brick and wood siding, or brick and stone exterior construction that range in size from 2,711 to 3,010 square feet of living area. The homes were built from 2002 to 2015. Each comparable has a basement, four with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 418 to 672 square feet of building area. The properties sold from June 2019 to October 2020 for prices ranging from \$585,000 to \$730,000 or from \$215.79 to \$254.09 per square foot of living area, land included.

The board of review also submitted a MLS listing for the subject property. The MLS listing indicated an original list price of \$749,000 on November 9, 2020. The listing expired on April 17, 2021 with a final list price of \$725,000.

Based on the foregoing 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which differ from the subject in age, dwelling size, site size and/or has a sale date that occurred less proximate in time to the January 1, 2020 assessment date than the other sales in the record.

The Board finds the best evidence of market value to be the board of review comparables which sold proximate in time to the assessment date at issue and are more similar to the subject in age, dwelling size and most features. These properties sold June 2019 to October 2020 for prices ranging from \$585,000 to \$730,000 or from \$215.79 to \$254.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$632,316 or \$207.25 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on an overall basis and below the range on per square foot basis. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by the assessment is well 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: _____

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: September 19, 2023



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 9-125 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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