



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

APPELLANT: John A. & Patricia M. Burke  
DOCKET NO.: 17-02836.001-R-1  
PARCEL NO.: 05-15-104-059

The parties of record before the Property Tax Appeal Board are John A. & Patricia M. Burke, the appellants, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$4,641  
**IMPR.:** \$0  
**TOTAL:** \$4,641

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2017 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 13,016 square foot residential lot that is improved with a 192 square foot shed.<sup>1</sup> The subject property is located in Fox Lake, Grant Township, Lake County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on three comparable sales located from .33 to 1.31 miles from the subject. Comparable #2 is located in same neighborhood as the subject. The vacant residential lots range in size from 7,200 to 21,479 square feet of land area. The comparables sold from May 2016 to January 2017 for

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<sup>1</sup> The board of review provided the property record card of the subject property which disclosed the lot contains wetlands and that a 50% negative influence factor was applied to the land value due to flood plain and unbuildable status. The record further disclosed that the shed was not valued for the 2017 tax year.

prices ranging from \$6,700 to \$17,750 or from \$.83 to \$1.07 per square foot of land area. Based on this evidence, the appellants 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 \$10,760. The subject's assessment reflects an estimated market value of \$32,458 or \$2.49 per square foot of land area.

In response to the appellants' submission, the board of review through the township assessor submitted a letter, property record cards, aerial tax parcel maps and a grid analysis of the appellants' comparables. The township assessor argued appellants' comparable #1 has no access to Chain of Lakes and stated appellants' comparable #2 is most like the subject. The property record cards disclosed that each lot contains lake/lake bottoms or wetlands.

In support of the subject's assessment, the board of review through the township assessor submitted property record cards, aerial tax parcel maps and a grid analysis of three comparables sales. The comparables are located from .69 to 1.6 miles from the subject. The vacant residential, channel front lots contain from 7,292 to 7,431 square feet of land area with each lot containing lake/lake bottoms or wetlands. The comparables sold from April to October 2015 for prices ranging from \$10,000 or \$14,000 or from \$1.37 to \$1.88 per square foot of land area. Based on this evidence, the board of review requested confirm or increase the subject's assessment.

### **Conclusion of Law**

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. 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 appellants met this burden of proof.

The parties submitted six comparable vacant land sales for the Board's consideration. The Board gave less weight to the board of review comparables as they sold from April to October 2015, which is less proximate in time to the subject's January 1, 2017 assessment date and thus, less likely to be reliable indicators of value. The Board gave more weight to appellants' comparables as they sold more proximate in time to the assessment date at issue. They sold from May 2016 to January 2017 for prices ranging from \$6,700 to \$17,750 or from \$.83 to \$1.07 per square foot of land area. The subject's assessment reflects an estimated market value of \$32,458 or \$2.49 per square foot of land area, which falls above the range established by the best comparable sales contained in the record. Furthermore, given the fact the record disclosed the subject lot is unbuildable and that the board of review noted appellant's comparable #2 is the most similar comparable to the subject which sold for \$17,750 or \$.83 per square foot of land area, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a reduction commensurate with the appellant's request 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: \_\_\_\_\_

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: July 21, 2020



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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COUNTY

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