



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

APPELLANT: Andrew Fehrman  
DOCKET NO.: 18-00065.001-R-1  
PARCEL NO.: 06-27-209-003

The parties of record before the Property Tax Appeal Board are Andrew Fehrman, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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:** \$21,756  
**IMPR.:** \$67,897  
**TOTAL:** \$89,653

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 2018 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 2,134 square feet of living area. The dwelling was constructed in 1993. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 462 square foot garage. The property has a 10,890 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within 0.25 of a mile from the subject property. The comparables have sites that range in size from 10,000 to 13,068 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction and range in size from 1,778 to 2,558 square feet of living area. The homes were built from 1992 to 1994. Each comparable has an unfinished basement and a garage ranging in size from

441 to 682 square feet of building area. Three of the comparables have central air conditioning and two comparables each have one fireplace. The comparables sold from June 2017 to February 2018 for prices ranging from \$227,500 to \$310,000 or from \$108.56 to \$127.95 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$88,991.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,410. The subject's assessment reflects a market value of \$291,445 or \$136.57 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards on the subject and four comparable sales located within approximately 0.29 of a mile from the subject property. Board of review comparable #1 is the same property as the appellant's comparable #4. The comparables have sites that range in size from 11,761 to 21,270 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction that range in size from 1,778 to 2,547 square feet of living area. The homes were built in 1993 or 1994. Each comparable has a basement, two with finished area, central air conditioning and one or two garages ranging in size from 310 to 780 square feet of building area. Comparable #2 features two attached garages in addition to an inground swimming pool. Three of the comparables each have one fireplace. The comparables sold from April 2016 to April 2018 for prices ranging from \$227,500 to \$365,000 or from \$127.95 to \$143.31 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 record contains seven comparable sales for the Board's consideration where one property was common to both parties. The Board gave less weight to appellant's comparable #2 which has no central air conditioning and a sale price per square foot that appears to be an outlier relative to other comparables in the record. The Board gave less weight to board of review comparables #2 and #3 which have larger sites and finished basements compared to the subject's site and unfinished basement. Board of review comparable #2 also has an inground swimming pool which the subject lacks. The Board gave little weight to board of review comparable #4 which sold in 2016, too remote in time to be reflective of the subject's market value as of the January 1, 2018 assessment date. The Board finds the best evidence of market value to be appellant's comparables #1, #3 and #4/board of review comparable #1 which are more similar to the subject in terms of location, design, age, site, dwelling size and most features. These most similar comparables sold from June 2017 to February 2018 for prices ranging from \$227,500 to

\$310,000 or from \$121.19 to \$127.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$291,445 or \$136.57 per square foot of living area, including land, which is within the overall value range and above the price per square foot range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, the Board finds the evidence in the record supports a reduction in the subject's assessment.

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 15, 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

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

APPELLANT

Andrew Fehrman, by attorney:  
Gregory Riggs  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085