



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

APPELLANT: Robert Fuchs
DOCKET NO.: 19-05229.001-R-1
PARCEL NO.: 14-06-210-012

The parties of record before the Property Tax Appeal Board are Robert Fuchs, the appellant, 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 **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:	\$32,903
IMPR.:	\$0
TOTAL:	\$32,903

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 2019 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 vacant residential parcel that contains approximately 43,959 square feet of land area. The property is located in Hawthorn Woods, Ela 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 properties which consist of one vacant residential parcel and three parcels that are improved with variously designed residential dwellings that were built in 2018 and 2019. The comparables are located from .33 to 3.23 miles from the subject property in Hawthorn Woods. The parcels range in size from 14,444 to 44,404 square feet of land area. Comparables #1 and #2 sold as improved parcels with residential dwellings in May and July 2019 for prices of \$512,954 and \$578,500, comparable #3 sold as a vacant parcel in February 2017 for a price of \$35,000 or \$1.36 per square foot of land area, and

comparable #4 sold as a vacant parcel in August 2017 for a price of \$117,500 or \$2.65 per square foot of land area, prior to the 2018 construction of the residential dwelling. Based on this evidence, the appellant requested the subject's assessment be reduced to \$9,001, which would reflect a market value of \$27,006 or \$0.61 per square foot of land area, when using 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 \$32,903. The subject's assessment reflects a market value of \$100,040 or \$2.28 per square foot of land area, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review noted that the land assessments for the appellant's comparables #1 and #2 are "assessed as sub residential" and that an adjacent property owner purchased the appellant's comparable #3.

In support of its contention of the correct assessment, the board of review submitted a grid analysis of five comparable properties which consist of two vacant residential parcel and three parcels that are improved with variously designed residential dwellings that were built in 2017 and 2018. The board of review's comparable #4 is a duplicate of the appellant's comparable #4. The comparables are located from .33 to 3.50 miles from the subject property in Hawthorn Woods. The parcels range in size from 44,404 to 70,390 square feet of land area. The comparables sold as vacant parcels from February 2016 to August 2018 for prices ranging from \$95,000 or \$234,000 or from \$2.06 to \$3.32 per square foot of land area, prior to the 2017 and 2018 construction of the residential dwellings. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted eight suggested comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given little weight to the appellant's comparables #1 and #2 as the sale prices of these properties included the price of the residential dwellings. The Board has given less weight to the appellant's comparable #3 due to its location being 3.23 miles away from the subject. The Board has given reduced weight to board of review comparables #3 and #5, as comparable #3 has a considerably larger land area when compared to the subject and comparable #5 is located over 3 miles away from the subject.

The Board finds the best evidence of market value to be the appellant's comparable #4/board of review comparable #4, along with board of review comparables #1 and #2. These comparables are located in Hawthorn Woods and each parcel is similar to the subject in proximity and land

area. The properties sold as vacant parcels in August 2017 and May 2018 for prices ranging from \$95,000 and \$128,000 or from \$2.06 to \$2.83 per square foot of land area. The subject's assessment reflects a market value of \$100,040 or \$2.28 per square foot of land area, which falls within the range established by the most similar comparable sales in this record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment is warranted. Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no reduction in the subject's assessment is 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:

April 19, 2022



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

Robert Fuchs, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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