



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

APPELLANT: Lester & Veronica Rieck  
DOCKET NO.: 19-09565.001-R-1  
PARCEL NO.: 01-28-301-165

The parties of record before the Property Tax Appeal Board are Lester & Veronica Rieck, the appellants, by Jessica Hill-Magiera, Attorney at Law 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 **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:** \$12,068  
**IMPR.:** \$61,374  
**TOTAL:** \$73,442

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 one-story townhouse of wood siding exterior construction with 1,308 square feet of living area. The dwelling was constructed in 2004. Features of the home include a walkout basement, central air conditioning, a fireplace, and a 441 square foot garage. The property has a 7,048 square foot site and is located in Fox Lake, Antioch Township, Lake County.

The appellants contend both overvaluation and a contention of law as the bases of the appeal. In support of the overvaluation argument, the appellants submitted information on six comparable sales. The comparables are located from 0.07 to 0.47 of a mile from the subject and within the same neighborhood as the subject. The parcels range in size from 3,659 to 9,230 square feet of land area and are improved with one-story townhomes of wood siding exterior construction ranging in size from 1,240 to 1,399 square feet of living area. The dwellings were built from

2001 to 2006. Five homes each have a basement, one of which is a walkout basement and two of which have finished area.<sup>1</sup> Four homes each have a fireplace. Each home has central air conditioning and a garage, five of which range in size from 378 to 441 square feet of building area.<sup>2</sup> The comparables sold from June 2018 to October 2019 for prices ranging from \$152,500 to \$210,000 or from \$117.31 to \$152.91 per square foot of living area, including land.

The appellants further contend that the subject property was the subject matter of an appeal before the Board in a prior year under Docket Number 18-05742-R-1. More specifically, in Docket Number 18-05742.001-R-1, the Board rendered a decision lowering the assessment of the subject property to \$68,331 based on the agreement of the parties. The appellant indicated in the appeal petition that the subject is an owner-occupied property and cited to Section 16-185 the Property Tax Code (35 ILCS 200/16-185) as the basis for the contention of law.

Based on this evidence, the appellants requested a reduction in the subject's assessment to \$62,722, which would reflect a market value of \$188,185 or \$143.87 per square foot of living area, including land, at 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 \$73,442. The subject's assessment reflects a market value of \$223,296 or \$170.72 per square foot of living area, land included, 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. The board of review disclosed that 2019 was the first year of the general assessment cycle for the subject property.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales where comparable #2 is the same property as the appellants' comparable #4. The comparables are located from 0.01 to 0.38 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 5,800 to 9,500 square feet of land area and are improved with one-story townhomes of wood siding exterior construction with either 1,308 or 1,399 square feet of living area. The dwellings were built from 2001 to 2005. Each home has a basement, three of which are walkout basements and one of which has a recreation room. Features include central air conditioning and a garage with either 378 or 441 square feet of building area. Two homes each have a fireplace. The comparables sold from July 2018 to June 2020 for prices ranging from \$200,000 to \$275,000 or from \$152.91 to \$210.24 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant contended that the board of review's comparable #1 sold too remote in time from the assessment date to be indicative of market value as of that date.

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<sup>1</sup> The parties differ regarding the basement features of comparable #4. The Board finds the best evidence of these features is found in the board of review's grid analysis which contains more specific information regarding this property's basement features than the appellants' grid analysis, and was not refuted by the appellants in written rebuttal.

<sup>2</sup> The appellants reported that comparable #6 does not have a garage but a photograph of this comparable presented by the appellants depicts it has a garage; consequently, the Board finds this comparable has a garage.

### **Conclusion of Law**

The appellants contend, in part, that 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of nine comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellants' comparables #5 and #6, due to significant differences from the subject in lot size and/or foundation type. The Board gives less weight to the board of review's comparable #1, which sold less proximate in time to the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the appellants' comparables #1, #2, and #3, the appellants' comparable #4/board of review's comparable #2, and the board of review's comparables #3 and #4, which are similar to the subject in lot size, dwelling size, age, location, and some features. These most similar comparables sold from July 2018 to October 2019 for prices ranging from \$185,000 to \$245,000 or from \$132.24 to \$175.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$223,296 or \$170.72 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

The appellants further make a contention of law regarding the interpretation and application of section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The standard of proof on a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

Even though the appellants indicated that the subject is an owner-occupied residence, the board of review disclosed that 2018 and 2019 are not within the same general assessment period; consequently, the Board finds no reduction pursuant to Section 16-185 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:

August 23, 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

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