



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

APPELLANT: Daniel Buck Rigel VI  
DOCKET NO.: 19-09614.001-R-1  
PARCEL NO.: 05-04-301-108

The parties of record before the Property Tax Appeal Board are Daniel Buck Rigel VI, the appellant, 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:** \$11,723  
**IMPR.:** \$100,676  
**TOTAL:** \$112,399

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2018 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 1-story dwelling of brick exterior construction with 1,984 square feet of living area. The dwelling was constructed in 1976. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 517 square foot basement garage. The property has a 8,660 square foot site and is located in Fox Lake, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from 0.73 of a mile to 1.91 miles from the subject property. The parcels range in size from 14,500 to 43,682 square feet of land area and are improved with 2-story homes of wood siding exterior construction ranging in size from 1,595 to 2,100 square feet of living area. The homes were built from 1968 to 1985. One home has a basement with finished area, two homes each have central air conditioning, and

one home has a fireplace. Each comparable has a garage ranging in size from 580 to 1,512 square feet of building area. The comparables sold from July 2018 to April 2019 for prices ranging from \$171,000 to \$275,000 or from \$105.17 to \$130.95 per square foot of living area, including land. Based on this 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 \$112,399. The subject's assessment reflects a market value of \$341,742 or \$172.25 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.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. The comparables are located from 0.13 to 0.86 of mile from the subject property and two comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 9,150 to 14,830 square feet of land area and are improved with 1.5-story or 2-story homes of wood siding exterior construction ranging in size from 1,752 to 2,456 square feet of living area. The dwellings were constructed from 1943 to 1994 with the oldest home having an effective age of 1988. Each home has a crawl space foundation, central air conditioning, and a garage ranging in size from 528 to 713 square feet of building area. Two homes each have a fireplace. The comparables sold from March to August 2019 for prices ranging from \$282,000 to \$320,000 or from \$130.29 to \$165.53 per square foot of living area, including land.

The board of review submitted a brief explaining that the subject is waterfront property on a channel with access to Chain O'Lakes. The board of review contended that its comparables are all waterfront properties with access to Chain O'Lakes whereas none of the appellant's comparables are waterfront properties.

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 record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, which are located more than one mile from the subject and lack access to the Chain O'Lakes and/or sold less proximate in time to the January 1, 2020 assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the board of review's comparables, which have varying degrees of similarity to the subject in age, design, dwelling size and other

features, including their inferior crawl space foundations compared to the subject's basement with finished area. These comparables sold from March to August 2019 for prices ranging from \$282,000 to \$320,000 or from \$130.29 to \$165.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$341,742 or \$172.25 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Given the subject's basement with finished area relative to the best comparables in this record, a higher overall value appears logical. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, such as foundation type and basement finish, the Board finds 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:

November 22, 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

Daniel Buck Rigel VI, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

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