



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

APPELLANT: David Fales  
DOCKET NO.: 20-00210.001-R-1  
PARCEL NO.: 01-36-401-033

The parties of record before the Property Tax Appeal Board are David Fales, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. in Chicago, 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:** \$85,893  
**IMPR.:** \$136,326  
**TOTAL:** \$222,219

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 2020 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 brick exterior construction with 3,387 square feet of living area. The dwelling was constructed in 2002. Features of the home include a crawl space foundation, central air conditioning, two fireplaces, a 579 square foot attached garage and a 576 square foot detached garage. The property has an 18,350 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three suggested equity comparables with the same assessment neighborhood code as the subject property and located from .12 to 1.02 miles from the subject. The comparables are improved with one-story or two-story dwellings of brick or wood siding exterior construction that range in size from 2,973 to 3,768 square feet of living area and were built in 2005 or 2006. One comparable has a full walkout basement that is finished with a recreation room. Two comparables have a crawl space foundation.

Each comparable has central air conditioning and an attached or a detached garage that ranges in size from 858 to 1,152 square feet of building area. Two comparables have either one or three fireplaces. The comparables have improvement assessments that range from \$108,384 to \$140,340 or from \$35.62 to \$37.25 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$222,219. The subject property has an improvement assessment of \$136,326 or \$40.25 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables with the same assessment neighborhood code as the subject property and located from .42 to 1.35 miles from the subject property. The comparables are improved with one-story or two-story dwellings of wood siding, brick, or wood siding and stone exterior construction ranging in size from 3,326 to 3,732 square feet of living area. The homes were built from 2001 to 2007. Three comparables have basements that are finished with a recreation room, two of which are walkout designs. Each comparable has central air conditioning, one or two fireplaces and a garage that ranges in size from 546 to 954 square feet of building area. The comparables have improvement assessments that range from \$137,977 to \$187,564 or from \$38.99 to \$56.22 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 seven suggested equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1 and #2 along with board of review comparables #1, and #4 due to their locations being over 1 mile away and/or their dissimilar one-story design when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 along with board of review comparables #2 and #3 which are most similar to the subject in location and design with varying degrees of similarity in features. None of the comparables have an additional detached garage like the subject suggesting upward adjustments would be required to make them more equivalent to the subject and two comparables have basements with finished area suggesting downward adjustments. Nevertheless, these comparables have improvement assessments that range from \$140,340 to \$184,004 or from \$37.25 to \$54.18 per square foot of living area. The subject's improvement assessment of \$136,326 or \$40.25 per square foot of living area falls within the range established by the best comparables in this record on a square foot basis and below on

an overall basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

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

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

APPELLANT

David Fales, by attorney:  
Abby L. Strauss  
Schiller Law P.C.  
33 North Dearborn  
Suite 1130  
Chicago, IL 60602

COUNTY

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