



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

APPELLANT: Emil Fukes
DOCKET NO.: 20-01228.001-R-1
PARCEL NO.: 10-24-412-003

The parties of record before the Property Tax Appeal Board are Emil Fukes, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. 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: \$13,506
IMPR.: \$67,953
TOTAL: \$81,459

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 1-story dwelling of wood siding exterior construction with 1,880 square feet of living area. The dwelling was constructed in 1959 and has an effective age of 1973. Features of the home include a crawl space foundation, central air conditioning, a fireplace, and a 618 square foot garage. The property has an 8,370 square foot site and is located in Mundelein, Fremont 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, together with photographs of the comparables and a map depicting the locations of the comparables in relation to the subject. The comparable parcels range in size from 7,260 to 7,580 square feet of land area and are improved with 1-story homes of vinyl or wood siding exterior construction ranging in size from 1,492 to 1,586 square feet of living area. The dwellings were built from 1957 to 1960, with the oldest

home having an effective age of 1965. Two homes each have a crawl space foundation and one home has a concrete slab foundation. Each home has central air conditioning and one or two garages ranging in size from 280 to 480 square feet of building area. The comparables sold from January 2019 to April 2020 for prices ranging from \$172,000 to \$210,000 or from \$108.45 to \$132.58 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment to \$73,378 which would reflect a market value of \$220,156 or \$117.10 per square foot of living area, including land, when applying 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 \$81,459. The subject's assessment reflects a market value of \$244,695 or \$130.16 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Lake County of 33.29% 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 where comparable #3 is the same property as the appellant's comparable #3. Comparables #1 and #2 have sites with either 8,490 or 11,320 square feet of land area and comparable #1 is located within the same assessment neighborhood code as the subject. These comparables are improved with 1-story homes of brick or wood siding exterior construction with 1,524 or 1,727 square feet of living area, respectively. The dwellings were built in 1960 or 1971. Each home has a crawl space foundation, central air conditioning, and a garage with 400 or 589 square feet of building area. These two comparables sold in November 2019 and June 2020 for prices of \$224,700 and \$224,000 or \$147.44 and \$129.70 per square foot of living area, including land, respectively. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of five comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparable #3/board of review's comparable #3, which has a concrete slab foundation compared to the subject's crawl space foundation and more importantly has two garages compared to the subject's one garage.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2 and the board of review's comparables #1 and #2, which are similar to the subject in age, location, site size, and some features, although these properties are much smaller homes than the subject, suggesting that adjustments to these comparables would be needed to make them more similar to the subject. These most similar comparables sold from February 2019 to June 2020 for prices ranging from \$172,000 to \$224,700 or from \$108.45 to \$147.44 per square foot of

living area, including land. The subject's assessment reflects a market value of \$244,695 or \$130.16 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value and within the range on a price per square foot basis, which is logical given the subject is a larger home, has a newer effective age, and has a fireplace not found in the best comparable properties. Based on this evidence 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:

September 20, 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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