



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

APPELLANT: Robert Fash  
DOCKET NO.: 20-04564.001-R-1  
PARCEL NO.: 14-10-205-009

The parties of record before the Property Tax Appeal Board are Robert Fash, 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:** \$33,339  
**IMPR.:** \$133,311  
**TOTAL:** \$166,650

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 2-story dwelling with wood siding exterior construction with 3,436 square feet of living area. The dwelling was built in 1989. Features of the home include an unfinished full basement, central air conditioning, and a 736 square foot attached garage. The property has an approximately 44,561 square foot site and 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 three comparable sales with the same assessment neighborhood code as the subject property and located within 0.24 of a mile from the subject and. The comparables have sites ranging in size from 40,540 to 45,470 square feet of land area and are improved with 2-story dwellings with wood siding or brick and wood siding exterior construction that range in size from 2,878 to 3,106 square feet of living area. The dwellings

were built from 1983 to 1992. Each comparable has an unfinished full basement, central air conditioning, one or two fireplaces, and a 638 to 740 square foot attached garage. The properties sold from May 2019 to May 2020 for prices ranging from \$385,000 to \$450,000 or from \$128.98 to \$144.88 per square foot of living area, land included.

Based on this evidence, the appellant requested an assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$166,650, which reflects a market value of \$500,601 or \$145.69 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 a grid analysis containing information on five comparable sales with the same assessment neighborhood code as the subject property and located within 0.37 of a mile from the subject. Board of review comparable #2 is the same property as the appellant's comparable #1. The comparables have sites ranging in size from 39,570 to 45,470 square feet of land area and are improved with 2-story dwellings with brick, wood siding, or brick and wood siding exterior construction that range in size from 2,837 to 3,446 square feet of living area. The dwellings were built from 1983 to 2001 with comparable #4 having an effective year of 1991. Each comparable has an unfinished basement, one or two fireplaces, and a 638 to 1,106 square foot attached garage. Four comparables each have central air conditioning. The properties sold from March 2019 to August 2020 for prices ranging from \$385,000 to \$601,000 or from \$128.98 to \$174.41 per square foot of living area, land included. Based on this evidence, the board of review requested the assessment be sustained.

### **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 Board finds the parties submitted a total of seven comparable sales for the Board's consideration, including the parties' common comparable. The Board gives less weight to the appellant's comparable #2 as well as board of review comparables #3, #4 and #5 due to differences from the subject in dwelling size.

The Board finds the best evidence of market value to be the parties' remaining comparables, which includes the common comparable. These three comparables are overall more similar to the subject in location, design, age, dwelling size, and most features. These comparables sold from May 2019 to August 2020 for prices ranging from \$385,000 to \$601,000 or from \$128.98 to \$174.41 per square foot of living area, land included. The subject's assessment reflects a market value of \$500,601 or \$145.69 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on the record and

after considering adjustments to the best comparables for differences from the subject, the Board finds that the assessment of the subject property as established by the board of review is supported and no reduction 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.

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Chairman



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Member



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Member



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Member



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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: March 21, 2023



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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 Fash, by attorney:  
Eric Feldman  
Eric Feldman & Assoc. P.C.  
123 W. Madison St.  
Suite 1704  
Chicago, IL 60602

COUNTY

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