



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

APPELLANT: Ted Konnerth
DOCKET NO.: 21-01224.001-R-1
PARCEL NO.: 09-13-202-009

The parties of record before the Property Tax Appeal Board are Ted Konnerth, the appellant; 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: \$50,534
IMPR.: \$143,153
TOTAL: \$193,687

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 2021 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 composite and stone exterior construction with 2,905 square feet of living area.¹ The dwelling was constructed in 2007 and is approximately 14 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 1,002 square foot garage. The property has a 156,707 square foot site, and is located in Wauconda, Wauconda Township, Lake County.

The appellant contends both overvaluation and assessment inequity as the basis of the appeal. In support of these arguments, the appellant submitted information on four comparables located from 0.49 of a mile to 3.61 miles from the subject. The parcels range in size from 16,800 to

¹ The parties differ regarding the subject's dwelling size; however, the appellant explained in a brief that the appellant reported both above and below grade living area. The Board finds the best evidence of the subject's dwelling size is found in the subject's property record card presented by the board of review, which was not refuted by the appellant in written rebuttal.

94,090 square feet of land area and are improved with 1-story homes of wood siding or brick and vinyl siding exterior construction ranging in size from 2,312 to 4,936 square feet of living area.² The dwellings range in age from 16 to 34 years old. Each home has a basement with finished area, three of which are walkout basements, central air conditioning, and a garage ranging in size from 528 to 825 square feet of building area. Three homes each have one or two fireplaces. The comparables have improvement assessments ranging from \$79,136 to \$125,560 or from \$22.23 to \$38.99 per square foot of living area and have land assessments ranging from \$28,706 to \$34,185 or from \$0.36 to \$1.71 per square foot of land area. The comparables sold from September 2018 to April 2021 for prices ranging from \$417,000 to \$465,000 or from \$87.62 to \$194.87 per square foot of living area, including land.

The appellant submitted a brief contending that there are few 1-story 1-bedroom homes like the subject in Lake County and few sales of similar homes in Wauconda. The appellant explained the dwelling sizes of the comparables were computed based on both above and below grade areas. The appellant argued that approximately 2.5 acres of the subject's land should qualify as wasteland/farmland because it is not buildable, is characterized as wetlands or restored prairie, and abuts a horse farm.

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 \$193,687. The subject's assessment reflects a market value of \$582,517 or \$200.52 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$143,153 or \$49.28 per square foot of living area and a land assessment of \$50,534 or \$0.32 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from 0.49 of a mile to 4.71 miles from the subject. The parcels range in size from 96,400 to 159,430 square feet of land area and are improved with 1-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,102 to 3,298 square feet of living area. The dwellings were built from 1986 to 2004. Three homes each have a basement, one of which has finished area and one of which is a walkout basement, and one home has a crawl space foundation. Each home has central air conditioning, one or two fireplaces, and a garage ranging in size from 600 to 1,275 square feet of building area. The comparables sold from June 2020 to July 2021 for prices ranging from \$385,000 to \$642,500 or from \$166.77 to \$196.66 per square foot of living area, including land.

The board of review also submitted information on five equity comparables located from 2.65 to 3.30 miles from the subject. The parcels range in size from 36,170 to 60,730 square feet of land area and are improved with 1-story homes of composite and brick, vinyl siding and stone, or vinyl siding and brick exterior construction ranging in size from 2,571 to 2,963 square feet of

² The Board notes the appellant reported both above and below grade living area for the comparables in the grid analysis; however, the listing sheets for comparables #1 and #2 presented by the appellant describe the above grade living area for these comparables.

living area. The dwellings were built from 2004 to 2010. Each home has a basement, three of which have finished area and three of which are walkout basements. Each home also features central air conditioning and a garage ranging in size from 850 to 1,265 square feet of building area. Four homes each have one or two fireplaces. The comparables have improvement assessments ranging from \$93,398 to \$158,961 or from \$36.33 to \$54.61 per square foot of living area and have land assessments ranging from \$27,006 to \$49,185 or from \$0.55 to \$0.81 per square foot of land area.

Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends, in part, 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 for overvaluation is not warranted.

As an initial matter, the Board finds the appellant did not demonstrate that any portion of the subject land qualifies as farmland. The appellant contended a portion of the subject land should qualify as wasteland/farmland due to its character as wetland and/or prairie, an inability to build, and its proximity to a farm. Section 1-60 of the Property Tax Code (35 ILCS 200/1-60) defines farmland as:

Farm. When used in connection with valuing land and buildings for an agricultural use, any property used solely for the growing and harvesting of crops; for the feeding, breeding and management of livestock; for dairying or for any other agricultural or horticultural use or combination thereof; including, but not limited to, hay, grain, fruit, truck or vegetable crops, floriculture, mushroom growing, plant or tree nurseries, orchards, forestry, sod farming and greenhouses; the keeping, raising and feeding of livestock or poultry, including dairying, poultry, swine, sheep, beef cattle, ponies or horses, fur farming, bees, fish and wildlife farming. The dwellings and parcels of property on which farm dwellings are immediately situated shall be assessed as a part of the farm. Improvements, other than farm dwellings, shall be assessed as a part of the farm and in addition to the farm dwellings when such buildings contribute in whole or in part to the operation of the farm. For purposes of this Code, "farm" does not include property which is primarily used for residential purposes even though some farm products may be grown or farm animals bred or fed on the property incidental to its primary use. The ongoing removal of oil, gas, coal or any other mineral from property used for farming shall not cause that property to not be considered as used solely for farming.

The Board finds the appellant has not established that any portion of the subject property is farmed within the definition of Section 1-60 of the Property Tax Code. Proximity to a farm,

inability to build, and wetland or prairie character does not satisfy the definition of a farm set for in Section 1-60 of the Property Tax Code.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4, which are approximately 35% and 41% larger and approximately 20 years older homes than the subject dwelling. Moreover, the appellant's comparables #3 and #4 sold less proximate in time to the January 1, 2021 assessment date than other comparables in this record. The Board gives less weight to the board of review's comparable #2, which is an approximately 28% smaller and approximately 20 years older home than the subject dwelling and has a crawl space foundation compared to the subject's basement foundation. The Board also gives less weight to the board of review's comparables #3 and #4, which are approximately 20 years older homes than the subject dwelling.

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, which are more similar to the subject in dwelling size, age, and features. However, these comparables have significantly smaller lots than the subject, two of these comparables are approximately 18% and 20% smaller homes than the subject, and one comparable lacks finished basement area that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold from August 2020 to April 2021 for prices ranging from \$425,000 to \$642,500 or from \$183.82 to \$196.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$582,517 or \$200.52 per square foot of living area, including land, which is within the range established by the best comparable sales in terms of total market value but above the range on a price per square foot basis, which appears to be justified after considering appropriate adjustments to the best comparables for differences from the subject, such as dwelling size and lot size. Based on this evidence, the Board finds a reduction in the subject's assessment for overvaluation is not justified.

The appellant also 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 for assessment inequity is not warranted.

With respect to improvement assessment equity, the record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4, which are approximately 35% and 41% larger and approximately 20 years older homes than the subject dwelling.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparables #1 and #2 and the board of review's comparables, which are more similar to the subject in dwelling size, age, and features. However, two of these comparables are approximately 18% and 20% smaller homes than the subject, and two of these comparables lack

finished basement area which is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables have improvement assessments ranging from \$79,136 to \$158,961 or from \$33.17 to \$54.61 per square foot of living area. The subject has an improvement assessment of \$143,153 or \$49.28 per square foot of living area, which is within the range established by the best comparables in this record. Based on this evidence, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's improvement assessment for assessment inequity is not justified.

With respect to land assessment equity, the record contains a total of nine equity comparables for the Board's consideration, which have varying degrees of similarity to the subject in site size and location. These comparables have land assessments ranging from \$27,006 to \$34,185 or from \$0.36 to \$1.71 per square foot of land area. The subject has a land assessment of \$50,534 or \$0.32 per square foot of land area, which falls above the range established by the comparables in terms of total land assessment and below the range on a per square foot basis, which is logical given the subject has a significantly larger site than the subject. The Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Based on this record and after considering appropriate adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's land assessment for assessment inequity 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: March 21, 2023



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

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