



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

APPELLANT: John Fosberg  
DOCKET NO.: 21-02299.001-R-1  
PARCEL NO.: 07-35-301-004

The parties of record before the Property Tax Appeal Board are John Fosberg, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$66,833  
**IMPR.:** \$122,048  
**TOTAL:** \$188,881

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 2-story dwelling of brick and wood siding exterior construction with 4,717 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement, central air conditioning, two fireplaces, and a 780 square foot garage. The property has an approximately 60,500 square foot site and is located in Waukegan, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within 0.34 of a mile from the subject. The parcels range in size from 10,120 to 75,770 square feet of land area and are improved with 2-story homes of brick or wood siding exterior construction ranging in size from 3,804 to 4,199 square feet of living area. The dwellings were built from 2001 to 2004. Each home has a basement with finished area, central air conditioning, and a garage ranging in size

from 609 to 744 square feet of building area. Four homes each have one or two fireplaces. The comparables sold from November 2019 to December 2020 for prices ranging from \$435,000 to \$520,000 or from \$111.73 to \$125.29 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$188,881 which would reflect a market value of \$566,700 or \$120.14 per square foot of living area, land included, 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 \$202,353. The subject's assessment reflects a market value of \$608,580 or \$129.02 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.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.17 of a mile from the subject. The parcels range in size from 41,420 to 50,620 square feet of land area and are improved with 2-story homes of wood siding or brick and wood siding exterior construction ranging in size from 3,525 to 3,823 square feet of living area. The dwellings were built from 1986 to 1989. Each home has a basement, two of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 748 to 980 square feet of building area. The comparables sold from August 2019 to November 2020 for prices ranging from \$455,000 to \$535,000 or from \$129.08 to \$139.94 per square foot of living area, including land.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #3, #4, and #5 and the board of review's comparables, which are less similar to the subject in dwelling size than the other comparables in this record. Moreover, the appellant's comparable #4 and the board of review's comparable #3 sold less proximate in time to the assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2, which are more similar to the subject in dwelling size, age, location, and some features, but have varying degrees of similarity to the subject in lot size. These two most similar comparables sold for prices of \$440,000 and \$520,000 or for \$111.73 and \$123.84 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$608,580 or \$129.02 per square foot of living area, including land, which is above the range established by

the best comparable sales in this record, and appears to be excessive even after considering appropriate adjustments to the best comparables for differences from the subject, such as dwelling size. Based on this record, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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: October 17, 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

AGENCY

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

APPELLANT

John Fosberg, by attorney:  
Andrew J. Rukavina  
The Tax Appeal Company  
28643 North Sky Crest Drive  
Mundelein, IL 60060

COUNTY

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