



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

APPELLANT: John Fischer  
DOCKET NO.: 21-02930.001-R-1  
PARCEL NO.: 09-35-405-007

The parties of record before the Property Tax Appeal Board are John Fischer, 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:** \$25,478  
**IMPR.:** \$168,149  
**TOTAL:** \$193,627

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 wood siding exterior construction with 3,361 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full unfinished walkout basement, central air conditioning, two fireplaces, and a garage containing 798 square feet of building area. The property has a 43,560 square foot site and is located in Wauconda, Wauconda 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 a grid analysis containing information on three equity comparables located in the same assessment neighborhood code as

the subject property. The comparables are described as 2-story dwellings<sup>1</sup> of vinyl siding and brick exterior construction that range in size from 3,398 to 3,660 square feet of living area. The homes were built in either 2005 or 2009. The comparables each feature a full, unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 832 to 1,150 square feet of building area. The comparables have improvement assessments that range from \$115,312 to \$156,469 or from \$31.51 to \$46.05 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$193,627. The subject property has an improvement assessment of \$168,149 or \$50.03 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located from .09 of a mile to 2.69 miles in distance from the subject with only one comparable located in the same assessment neighborhood code as the subject property. The comparables are described as 1-story dwellings<sup>2</sup> with brick, vinyl siding and brick, composite and brick, or vinyl siding and stone exteriors ranging in size from 2,861 to 3,381 square feet of above ground living area. The homes were built from 1999 to 2010. The comparables each feature a full basement with three having a walkout and four having finished area. The comparables each also feature central air conditioning, one or two fireplaces, and an attached garage ranging in size from 803 to 1,212 square feet of building area. Comparable #2 has an additional detached garage with 720 square feet of building area. The comparables have improvement assessments that range from \$129,612 to \$158,961 or from \$38.34 to \$54.61 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 a total of eight equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to board of review comparables #2 through #5 based on their locations being outside of the subject's neighborhood code, three of which are located in excess of one mile in distance from the subject and given that more proximate comparables were available. The Board gave reduced weight to appellant's

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<sup>1</sup> Each dwelling is depicted as having a smaller "ground floor living area" than "above ground living area" suggesting that the homes may be split-level dwellings. However, the "ground floor living area" was not utilized to calculate the prices per square foot of living area.

<sup>2</sup> Board of review comparables #2, #4, and #5 are described as having less ground floor living area than above ground living area, suggesting that these dwellings may be split-level dwellings.

comparable #3 which appears to be an outlier based on its significantly lower improvement assessment when compared to the remaining comparables in the record.

The Board finds the best evidence of equity in assessment to be appellant's comparables #1 and #2, along with board of review comparable #1 which are located proximate in distance from the subject property and are similar to the subject property in terms of dwelling size, age, foundation, and most features. However, none of these comparables have a walkout basement as does the subject dwelling suggesting that upward adjustments are needed to the comparables in order to make them more equivalent to the subject. The most similar comparables in the record have improvement assessments ranging from \$143,975 to \$156,469 or from \$43.75 to \$50.32 per square foot of living area. The subject's improvement assessment of \$168,149 or \$50.03 per square foot of living area is above the range established by the most similar comparables in this record in terms of overall improvement assessment but within the range on a per square foot of living area basis. The Board finds that when considering the subject's walkout basement feature which the best comparables in this record lack, the subject's slightly higher overall improvement assessment appears justified. After considering adjustments to the comparables for differences from the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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: June 27, 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

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