



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

APPELLANT: Kurt Richter
DOCKET NO.: 21-04195.001-R-1
PARCEL NO.: 07-05-401-011

The parties of record before the Property Tax Appeal Board are Kurt Richter, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:

F/Land:	\$2,554
Homesite:	\$25,049
Residence:	\$36,643
Outbuildings:	\$35,049
TOTAL:	\$99,295

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 1.5-story dwelling of wood siding exterior construction with 1,280 square feet of living area. The dwelling was constructed in 1900. Features of the home include an unfinished partial basement, partial crawl space foundation and a 308 square foot garage. The subject site includes three flat barns with a combined 10,868 square feet of building area that have construction dates ranging from 1900 to 1988. The property has an approximately 1.0-acre homesite and 7.82-acres of farmland. The property is located in Wadsworth, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from 1.14 to 1.42 miles from

the subject property. The comparables have sites that range in size from 40,049 to 50,037 square feet of land area and are improved with 1.5-story or 2-story dwellings of wood frame exterior construction ranging in size from 2,422 to 2,849 square feet of living area. The dwellings were built from 1981 to 1999. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 462 to 1,048 square feet of building area. The properties sold from October 2019 to August 2020 for prices ranging from \$275,000 to \$357,500 or from \$104.72 to \$135.01 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$69,966 which reflects a market value of \$209,919 or \$164.00 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 \$99,295. The subject has a farmland assessment of \$2,554 and a farm outbuilding assessment of \$35,049.¹ The subject's homesite and residential improvements have a total assessment of \$61,692, which reflects a market value of \$185,540 or \$144.95 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 board of review submitted a brief asserting the subject property is a farm property containing a dwelling constructed in 1900 with a 1.0-acre homesite and 7.8-acres of farmland. In support of this assertion, the board of review submitted a copy of the subject's property record card with details on the subject's farm outbuildings, dwelling characteristics and a breakdown of homesite and farmland area. The board of review critiqued the appellant's comparable sales arguing none are farms which lack any agricultural components, but all rather are residential properties located in residential subdivisions. The board of review noted the appellant's comparables each have smaller lot sizes when compared to the subject's homesite of 1.0-acre and have dwelling sizes that are more than 1,000 square feet larger than the subject. 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 appellant submitted four residential comparable sales for the Board's consideration while the board of review submitted a description of the subject property, asserting it to be a farm along with the subject's property record card in support of this assertion.

¹ Farmland is assessed based soil types and productivity indices while farm outbuildings are assessed based on their contributory value to a farm property. (See 35 ILCS 200/10-110 through 10-125) This method of assessment for agricultural properties is in contrast to non-farm properties which are assessed based on market value.

The Board finds, based on the evidence of record including the property record card and arguments of the board or review that, the subject property is a farm property with a 1.0-acre homesite, 7.8-acres of farmland, a 1,280 square foot residential dwelling and three flat barns, which was not refuted by the appellant. The Board gives little weight to the appellant's comparable sales which lack any farm elements and are substantially different when compared to subject in age, dwelling size and land area for a dwelling. Furthermore, two of the appellant's comparables sold in 2019, less proximate to the January 1, 2021 assessment date than other properties in the record and each comparable is located more than one mile from the subject property.

Nevertheless, the appellant's comparable sales #1 and #3 sold for \$275,000 and \$357,500 or for \$104.72 and \$125.48 per square foot of living area, land included. Based on the record, the Board finds the subject's homesite and residential building improvements have a total assessment which reflects a market value of \$185,540 or \$144.95 per square foot of living area, including the homesite, which falls below the range established by the comparable sales submitted by the appellant on an overall value basis and above the range on a per square foot basis. Given the subject smaller dwelling size, a higher per square foot value appears to be logical, based on economies of scale. Therefore, after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not 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.



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: January 16, 2024



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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