



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

APPELLANT: Richard Block  
DOCKET NO.: 21-05063.001-C-1  
PARCEL NO.: 06-15-200-015

The parties of record before the Property Tax Appeal Board are Richard Block, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:

<b>F/Land:</b>	\$109
<b>Homesite:</b>	\$58,438
<b>Residence:</b>	\$66,341
<b>Outbuildings:</b>	\$3,013
<b>TOTAL:</b>	\$127,901

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 working farm improved with a 2,832 square foot dwelling and various farm buildings. The parcel contains a total of 113,060 square feet of land area where 39,444 square feet represents the subject's homesite and 73,616 square feet are classified as farmland and receive a preferential farmland assessment.<sup>1</sup> The property is located in Grayslake, Avon Township, Lake County.

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<sup>1</sup> Unlike the subject's residential homesite, which is assessed at 33.33% of its fair cash value, a portion of the subject property is classified and assessed as farmland and that portion of its assessment is based on the land's agricultural economic value which considers property soil types and associated soil productivity indices as determined by the Farmland Assessment Technical Advisory Board. (See 35 ILCS 200/10-115)

The appellant contends assessment inequity, with respect to the subject's total land assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables where comparables #1, #2 and #3 are identified as "farm/homesites" and comparables #4, #5 and #6 are labeled "land uniformity residential." The comparables are reported to have sites ranging in size from 22,651 to 1,079,953 square feet of land area and have land assessments that range from \$10,036 to \$92,439 or from \$0.01 to \$0.44 per square foot of land area. Based on this evidence, the appellant requested the subject's total land assessment be reduced to \$24,494 or \$0.22 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$127,901. The subject has a farmland assessment of \$109.00 and a homesite assessment of \$58,438 or \$1.48 per square foot of land area.

The board of review submitted written comments critiquing the appellant's equity comparables asserting the three comparables labeled "land uniformity residential" reflect fully improved residential lots while the appellant's three "farm/homesites" comparables are each unimproved farmland properties without any farm buildings. In both cases, the board of review argued the appellant's equity comparables are not comparable to the subject property which has a combination of farmland, homesite, farm buildings and a residential dwelling.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the subject's township. The comparables are improved with dwellings that range in size from 1,288 to 3,112 square feet of living area with two comparables also having farm buildings. The comparables have total land area ranging from 68,016 to 247,407 square feet of land area with homesites that range from 53,696 to 144,175 square feet of land area and farmland ranging from 14,320 to 178,147 square feet of land area. The comparables have homesite assessments ranging from \$104,654 to \$127,865 or from \$0.73 to \$2.03 per square foot of land area and preferential farmland assessments ranging from \$82 to \$1,536 based on their use and classification. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant 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 ten equity comparables for the Board's consideration. The Board gives little weight to the six comparable properties submitted by the appellant. With respect to appellant's comparables #1 through #3, unlike the board of review, the appellant failed to disclose the amount of land associated with the homesites and their associated homesite assessments as well as the amount of farmland. The fact that farmland receives a preferential

assessment given its agricultural use and classification and that farmland assessments are based on soil productivity indices,<sup>2</sup> dissimilar to a residential homesite which is assessed at 33.33% of its estimated fair cash value, the Board is unable to perform a meaningful comparative analysis of the appellant's suggested comparables #1 through #3 in relation to the subject property. Simply stated, real property that have different assessment classifications and are assessed using different methodologies may not be compared to one another to determine uniformity of assessments. In addition, the Board gives diminished weight to appellant's comparables #4 through #6 due to their larger land sizes when compared to the subject's homesite. Similarly, the Board gives less weight to the board of review comparables #2 and #3, which have larger homesites when compared to the subject property.

The Board finds the best evidence of the subject's land assessment equity to be board of review comparables #1 and #4 which are more similar to the subject in size and use. These two best comparables have homesite assessments of \$109,109 and \$127,865 or for \$1.85 and \$2.03 per square foot of land area. The subject's homesite has an assessment of \$58,438 or \$1.48 per square foot of land area which is considerably less than the two best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is not justified.

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<sup>2</sup> See 35 ILCS 200/1-60 and 35 ILCS 200/10-110 *et al.*

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:

November 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

AGENCY

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