



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

APPELLANT: Bruce Brueckert  
DOCKET NO.: 22-00186.001-R-1  
PARCEL NO.: 06-17-105-011

The parties of record before the Property Tax Appeal Board are Bruce Brueckert, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; 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:** \$7,192  
**IMPR.:** \$70,542  
**TOTAL:** \$77,734

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 2022 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 vinyl siding exterior construction with 1,877 square feet of living area. The dwelling was constructed in 1947 and has a reported effective age of 1982.<sup>1</sup> Features of the home include a crawl space foundation, central air conditioning, three full bathrooms and a 770 square foot garage. The property has an 8,000 square foot site and is located in Round Lake Beach, Avon 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 information on three equity comparables that have the same assessment neighborhood code as the subject. The appellant

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<sup>1</sup> The subject's property record card disclosed the subject dwelling was remodeled in 2007 based on the building permit that was issued in October 2006 for an addition to the dwelling that had an estimated construction cost of \$100,000, which was not refuted by the appellant.

reported the comparables are improved with 1-story or 1.5-story dwellings of brick or vinyl siding exterior construction ranging in size from 1,758 to 2,051 square feet of living area. The dwellings were built in 1947 or 1976 with comparables #2 and #3 having reported effective ages of 1972 and 1973, respectively. Each comparable has a crawl space or a concrete slab foundation, one or two full bathrooms and a garage ranging in size from 484 to 576 square feet of building area. Two comparables have central air conditioning and two comparables each have a fireplace. The comparables have improvement assessments ranging from \$57,732 to \$70,900 or from \$32.84 to \$34.86 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$66,633 or \$35.50 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,734. The subject property has an improvement assessment of \$70,542 or \$37.58 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with 1.5-story dwellings of wood or vinyl siding exterior construction containing either 1,271 or 1,368 square feet of living area. The dwellings were each built from 1950 to 1989 with comparables #1 and #3 having reported effective ages of 1998 and 1985, respectively. Each comparable has a crawl space foundation, central air conditioning and two full bathrooms. Comparable #3 has a 280 square foot garage. The comparables have improvement assessments ranging from \$51,807 to \$55,392 or from \$38.05 to \$40.76 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 record contains a total of six suggested equity comparables for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to significant differences in design, dwelling size, effective age and/or features. The Board finds the appellant's comparables differ from the subject in that the dwellings each have an older effective age, a fewer number of bathrooms and smaller garage sizes, and appellant's comparable #1 lacks central air conditioning, a feature of the subject. Additionally, the appellant's comparables #2 and #3 are 1-story dwellings when compared to the subject's 1.5-story design. The Board finds the board of review comparables each have newer effective ages and smaller dwelling sizes, when compared to the subject and board of review comparables #1 and #2 each lack a garage, a feature of the subject, while board of review comparable #3 has a smaller garage size. These

differences suggest adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these six comparables have improvement assessments that range from \$51,807 to \$70,900 or from \$32.84 to \$40.76 per square foot of living area. The subject's improvement assessment of \$70,542 or \$37.58 per square foot of living area falls within the range established by the comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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: February 20, 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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