



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

APPELLANT: Michael Feducik  
DOCKET NO.: 22-00273.001-R-1  
PARCEL NO.: 06-18-418-024

The parties of record before the Property Tax Appeal Board are Michael Feducik, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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:** \$7,453  
**IMPR.:** \$33,348  
**TOTAL:** \$40,801

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 is reported to consist of a residential dwelling of vinyl siding exterior construction with 979 square feet of living area.<sup>1</sup> The dwelling was built in 1950. Features of the home are reported to include an unfinished partial basement, crawl space foundation, a fully finished attic, and a garage with 432 square feet of building area.<sup>2</sup> The property has an approximately 9,210 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

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<sup>1</sup> The parties describe the subject as a 1-story ranch-style dwelling, however, the Multiple Listing Service datasheet presented by the board of review disclosed the subject is a 1.5-story Cape Cod style dwelling with a second floor. The board of review also reports that the subject has a full finished attic. Given the lack of uniformity argument, on this record the Board finds these discrepancies are not material to the final outcome.

<sup>2</sup> Property characteristics not disclosed by the appellant were obtained from the evidence presented by the board of review.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information four equity comparables, two of which are located in the same assessment neighborhood code as the subject property. The comparables are reported to be improved with 1-story ranch-style dwellings of vinyl siding or wood siding exterior construction ranging in size 720 to 1,256 square feet of living area. The dwellings were built from 1951 to 1961. Each comparable has a crawl space foundation. One comparable has central air conditioning. Two comparables each have one fireplace. The comparables have improvement assessments ranging from \$21,368 to \$35,133 or from \$27.97 to \$32.03 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$29,742 or \$30.38 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 \$40,801. The subject property has an improvement assessment of \$33,348 or \$34.06 per square foot of living area.

The board of review submitted a copy of the Multiple Service Listing datasheet for the sale of the subject in November 2022 for a price of \$141,000 or \$144.02 per square feet of living area, land included. The MLS listing also disclosed the subject was a 1.5-story Cape Code style home with a second floor having a bonus room.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject property and from 0.18 of a mile to 1.24 miles from the subject. The comparables are reported to be improved with 1-story ranch-style dwellings of vinyl siding exterior construction ranging in size from 956 to 1,050 square feet of living area. The dwellings were built from 1936 to 1953 and have effective ages ranging from 1950 to 1967. Four comparables each have a basement, two of which have finished area, and one comparable has a crawl space foundation. Three comparables each have central air conditioning. Four comparables each have a garage ranging in size from 360 to 576 square feet of building area. Two comparables are reported to have full finished attics. The comparables have improvement assessments ranging from \$38,591 to \$41,709 or from \$37.71 to \$41.78 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 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 record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables as well as board of review comparables #3 which are less similar to the subject in dwelling size when compared to other comparables in this record and/or lack a garage, a feature of the subject. The Board also gives reduced weight to board of review comparable #4 which is located over one mile from the subject thus being less proximate in location to the subject than other comparables in this record.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2, and #5 which are relatively similar to the subject in location, age, dwelling size, and most features. However, board of review comparable #1 lacks a basement foundation which suggests an upward adjustment for this difference would be necessary to make it more equivalent to the subject. These comparables have improvement assessments ranging from \$38,591 to \$39,989 or from \$37.71 to \$40.03 per square foot of living area. The subject's improvement assessment of \$33,348 or \$34.06 per square foot of living area falls below the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best 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: March 26, 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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