



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

APPELLANT: Kirk Fybel
DOCKET NO.: 22-01418.001-R-1
PARCEL NO.: 12-34-101-035

The parties of record before the Property Tax Appeal Board are Kirk Fybel, 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:

LAND: \$379,214
IMPR.: \$412,665
TOTAL: \$791,879

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 two dwellings with a combined total living area of 8,536 square feet of living area.¹ Dwelling #1 is described as a 2-story dwelling of wood siding exterior construction with 7,177 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement, central air conditioning, two fireplaces, an attached garage with 1,225 square feet of building area, an inground swimming pool and a hot tub. Dwelling #2 is described as a 1.5-story dwelling of wood siding exterior construction with 1,359 square feet of living area. The dwelling was constructed in 1906 and has an effective age of 1949. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 250 square feet of building area. The property has an approximately 65,780 square foot site and is located in Lake Forrest, Shields Township, Lake County.

¹ Additional descriptive details regarding the subject property were gleaned from the subject's property record cards submitted by the board of review, which was not refuted by the appellant in any rebuttal filing.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the same assessment neighborhood code as the subject and from .30 to .86 of a mile from the subject property. The comparables have sites that range in size from 46,609 to 84,506 square feet of land area. The comparables are improved with 2-story dwellings ranging in size from 6,185 to 8,504 square feet of living area that were built from 1988 to 1993. The appellant reported that each comparable has an unfinished basement, central air conditioning, one fireplace and an attached garage ranging in size from 895 to 1,326 square feet of building area. The comparables sold from July to September 2020 for prices ranging from \$2,000,000 to \$2,500,000 or from \$274.45 to \$404.20 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$791,879. The subject's assessment reflects a market value of \$2,375,875 or \$278.34 per square foot of living area, land included, when using a combined 8,536 square feet of living area and applying the statutory level of assessment of 33.33%.²

In response to the appeal, the board of review submitted a permit history report for the subject disclosing three permits for major renovations in 2007 and 2008 totaling \$244,929. The board of review opined this indicates the subject should have an effective age below its actual age.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the same assessment neighborhood code as the subject and from .29 to .91 of a mile from the subject property. Comparable #2 is a subsequent sale of appellant's comparable #1. The comparables have sites that range in size from 45,710 to 116,310 square feet of land area. The comparables are improved with 2-story dwellings of either brick or wood siding exterior construction ranging in size from 5,905 to 8,656 square feet of living area that were built from 1986 to 1991. Each comparable has a basement with finished area, central air conditioning, four or five fireplaces and an attached garage ranging in size from 576 to 1,326 square feet of building area. Comparable #1 has an additional detached garage with 528 square feet of building area. Comparables #1 and #2 each have a partially finished attic. Comparables #2 and #3 each have an inground swimming pool and a hot tub. The comparables sold from February 2021 to August 2022 for prices ranging from \$2,080,000 to \$2,779,500 or from \$321.11 to \$352.24 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

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 record contains six suggested comparable sales for the Board's consideration, as one property sold twice. The Board has given less weight to the appellant's comparables due to their remote sale dates occurring in 2020, less proximate in time to the January 1, 2022, assessment date than other comparable sales in the record.

The Board finds the best evidence of market value to be the board of review comparables, which sold more proximate in time to the assessment date of January 1, 2022, and have varying degrees of similarity to the subject in dwelling size, age, site size and some features. Furthermore, none of the best comparables includes two dwellings like the subject. Nevertheless, these comparables sold from February 2021 to August 2022 for prices ranging from \$2,080,000 to \$2,779,500 or from \$321.11 to \$352.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$2,375,875 or \$278.34 per square foot of living area, including land, when using 5,536 square feet of living area, which falls within the range of the comparable sales on an overall market value but falls below the range of the comparables on a price per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is 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:

April 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kirk Fybel, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085