



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

APPELLANT: Michael Feducik
DOCKET NO.: 22-02374.001-R-1
PARCEL NO.: 06-16-412-005

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: \$9,106
IMPR.: \$32,237
TOTAL: \$41,343

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 improved with a two-story dwelling of vinyl siding exterior construction containing 1,396 square feet of living area. The dwelling was constructed in 1947. Features of the property include a crawl space foundation, 1½ bathrooms, and a detached garage with 360 square feet of building area. The property has a 5,440 square foot site in Round Lake Beach, Avon Township, Lake County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with a 1-story, 1.5-story or a 2-story dwelling of vinyl siding or wood siding exterior construction that range in size from 1,240 to 1,394 square feet of living area. The homes were built from 1942 to 1951. Each property has a crawl space foundation, two comparables have central air conditioning, one comparable has a fireplace, and two comparables

have either an attached or detached garage with 228 and 440 square feet of building area, respectively. The comparables are located in the same neighborhood as the subject property. These comparables have improvement assessments ranging from \$22,487 to \$28,581 or from \$18.13 to \$21.75 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$27,640.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,343. The subject property has an improvement assessment of \$32,237 or \$23.09 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted two assessment grid analyses with comparables #1 through #5 being a uniformity grid analysis for the tax year 2023 and comparables #6 through #10 being a uniformity grid analysis for the tax year 2022. As the analysis for comparables #1 through #5 is for a tax year not at issue, the Board will no longer discuss this evidence. The comparables for the 2022 tax year are improved with two-story homes of vinyl siding or wood siding exterior construction that range in size from 1,208 to 1,468 square feet of living area. The homes were built from 1928 to 1949 and have effective construction dates from 1941 to 1986. Each comparable has a crawl space foundation and one to two bathrooms. Four comparables have central air conditioning, one comparable has a fireplace, and four comparables have a detached garage ranging in size from 280 to 560 square feet of building area. The comparables are located in the same neighborhood as the subject from approximately .36 to 1.48 miles from the subject property. These properties have improvement assessments ranging \$29,608 to \$42,120 or from \$23.35 to \$28.85 per square foot of living area.

The board of review also provided a copy of the Multiple Listing Service (MLS) listing sheet associated with the sale of the subject property in January 2023 for a price of \$191,000. The board of review also submitted a copy of the Listing & Property History Report for the subject disclosing the property was originally listed for sale in July 2021 for a price of \$194,900.

In rebuttal the board of review submitted a copy of the MLS listing associated with the April 2022 sale of appellant's comparable #3 describing the home in part as a "DIYer or investor's dream" with "tons of potential" and a "great fixer upper." The listing went on to state, "EXTENSIVE RENOVATIONS NEEDED ONLY EXPERIENCED REHABBERS PLEASE!" The listing explained the kitchen, dining room and half-bathroom were completely demolished.

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 Board finds the best evidence of assessment equity to be the comparables #6 through #10 submitted by the board of review as these comparables were similar to the subject in location and improved with homes similar to the subject in style and size. The homes have similar chronological ages as the subject, however, three comparables have significantly newer effective ages than the subject suggesting downward adjustments would be appropriate for age. Additionally, three comparables have central air conditioning, a feature the subject does not have, again suggesting downward adjustments would be appropriate to make them more equivalent to the subject property. Conversely, comparable #4 has no garage while the subject has a garage, indicating this comparable would require an upward adjustment for this feature. These comparables have improvement assessments that range from \$29,608 to \$42,120 or from \$23.35 to \$28.85 per square foot of living area. The subject's improvement assessment of \$32,237 or \$23.09 per square foot of living area falls within the overall range but below the range on a per square foot of living area basis established by the best comparables in this record demonstrating the property is being equitably assessed. Less weight is given the appellant's comparables due to differences from the subject dwelling in style and/or the fact that comparable #3 was in inferior condition than the subject dwelling.

No weight was given the sales history of the subject property as this evidence did not address the appellant's assessment inequity argument.

Based on this record 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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