



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

APPELLANT: Michael Feducik
DOCKET NO.: 22-02375.001-R-1
PARCEL NO.: 06-18-204-009

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: \$6,883
IMPR.: \$31,836
TOTAL: \$38,719

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 one-story dwelling of vinyl siding exterior construction containing 1,091 square feet of living area. The dwelling was built in 1947 and has an effective construction date of 1951. Features of the property include a crawl space foundation, one bathroom, and a detached garage with 360 square feet of building area. The property has an 8,060 square foot site in Round Lake Heights, 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 one-story dwellings with vinyl siding exteriors that range in size from 1,008 to 1,080 square feet of living area. The homes were built from 1936 to 1947. Each comparable has a crawl space foundation and one or two bathrooms. Two comparables have central air conditioning and one comparable has a fireplace. These properties are located in the

same neighborhood as the subject property. Their improvement assessments range from \$27,193 to \$28,646 or from \$25.51 to \$27.08 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$28,769.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,719. The subject property has an improvement assessment of \$31,836 or \$29.18 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on ten equity comparables improved with one-story dwellings with vinyl siding or wood siding exteriors that range in size from 941 to 1,198 square feet of living area. The homes were built from 1949 to 1959 and with the oldest and newest comparables having effective construction dates of 1968 and 1974, respectively. Each comparable has a crawl space foundation, 1 or 1½ bathrooms, and an attached or detached garage ranging in size from 280 to 904 square feet of building area. Four comparables have central air conditioning, one comparable has a fireplace, and five comparables have finished attic area. Each comparable is located in the same neighborhood as the subject property and is from approximately 1.27 to 1.96 of a mile from the subject. The comparables have improvement assessments ranging from \$32,145 to \$36,768 or from \$28.68 to \$36.38 per square foot of living area.

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 parties submitted thirteen comparables to support their respective positions. The Board finds the best comparables to be the board of review comparables #2, #4, #9 and #10 as these are most similar to the subject in age and features with the exception comparables #4, #9 and #10 have either a fireplace or central air conditioning, features the subject does not have, indicating these would require downward adjustments to make them more equivalent to the subject property. These four comparables have improvement assessments ranging from \$32,246 to \$33,660 or from \$31.10 to \$31.58 per square foot of living area. The overall best comparable is board of review comparable #2 that has an improvement assessment of \$32,246 or \$31.16 per square foot of living area. The subject's improvement assessment of \$31,836 or \$29.18 per square foot of living area falls below the range established by the best comparables in this record and is well supported after considering the suggested adjustments. Less weight was given the appellant's comparables as each comparable lacks a garage, a feature of the subject property. Less weight was given the remaining comparables submitted by the board of review due to differences from the subject in effective age and/or the homes have finished attic area, a feature the subject does not have. 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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