



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

APPELLANT: Michael Fudali  
DOCKET NO.: 23-01964.001-R-1  
PARCEL NO.: 13-13-212-005

The parties of record before the Property Tax Appeal Board are Michael Fudali, 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 **A Reduction** 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:** \$38,833  
**IMPR.:** \$102,820  
**TOTAL:** \$141,653

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 2023 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 one-story dwelling of frame exterior construction with approximately 2,212 square feet of living area.<sup>1</sup> The dwelling was constructed in 1968 and is approximately 55 years old. Features of the home include a partial unfinished basement, 2½ bathrooms, central air conditioning, a fireplace, a 525 square foot garage, and a 180 square foot wood frame building. The property has a 44,458 square foot site and is located in North Barrington, Cuba Township, Lake County.

---

<sup>1</sup> While the appellant's appraiser included a schematic drawing, when rounded the appraiser concluded a dwelling size of 2,220 square feet for the subject. The board of review provided a copy of the subject's property record card with a schematic drawing depicting a dwelling size of 2,212 square feet, which slight size difference is likely caused by rounding.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal prepared by William Falkanger using the sales comparison approach to value and estimating the subject property had a retrospective fee simple market value of \$425,000 as of January 1, 2023.

As to the subject dwelling, Falkanger estimated the effective age of the subject to be 35 years old. The appraiser reported updated kitchen cabinets with hardwood floors throughout the majority of the home, but with the foyer and baths are ceramic. "Floor and cabinets show some wear. Floor shows some settling in areas." Overall, the appraiser reported the maintenance of the home was average.

Under the sales comparison approach, the appraiser analyzed four comparable sales located from 0.31 of a mile to 1.60-miles from the subject property. The comparable parcels range in size from 33,306 to 303,613 square feet of land area or from .76 to 6.97-acres of land which were each improved with one-story ranch-style dwellings of frame, cedar, vinyl siding or brick and vinyl siding exterior construction. The homes were 45 to 80 years old. The comparables range in size from 1,706 to 2,600 square feet of living area. Three comparables have full or partial basements, two of which have finished area and comparable sale #4 has a crawl-space foundation. Features include 1½ to 2½ bathrooms, central air conditioning, one or two fireplaces, and from a one-car to a three-car garage. Comparable sale #4 has an inground swimming pool, a fence and a three-stall barn. The properties sold from June to October 2022 for prices ranging from \$360,000 to \$475,000 or from \$182.69 to \$223.76 per square foot of living area, including land.

As part of the appraisal, the appraiser set forth adjustments to sales #2 and #3 for concessions paid by the seller and made adjustments for site size, golf course view for sale #2, condition for comparables #1 and #3 based on remodeled kitchens and baths, along with adjustments for bathroom count differences with the subject, dwelling size, basement size and/or foundation type along with other differences in garage and fireplace. Falkanger applied dwelling size adjustments to the sales of \$50 per square foot for size differences exceeding 100 square feet when compared to the subject. Sales #1 and #2 were each adjusted downward for their screen porches, not a feature of the subject. The appraiser then arrived at adjusted sales prices for the comparables ranging from \$377,700 to \$429,650, including land. In reconciliation, the appraiser determined that sales #1, #2 and #3 were the closest to the subject and were "weighed accordingly." Based on this data and analysis using the sales comparison approach, the appraiser estimated the subject's market value to be \$425,000 or \$192.13 per square foot of living area, including land, using the dwelling size of 2,212 square feet.

Based on the foregoing evidence, the appellant requested a total reduced assessment of \$127,693 which would reflect a market value of approximately \$383,117, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$159,616. The subject's assessment reflects a market value of

\$478,896 or \$216.50 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In response to the appellant's appraisal evidence, the board of review submitted a grid analysis of the four appraisal sales along with commentary. The comments note sale #1 is smaller and has one less full bathroom; sale #2 is 26 years older and the appraiser adjusted for golf view even though the Cuba Township Assessor does not adjust for view as this property is across the street from the golf course and this home also has no air conditioning, contrary to the appraiser's assertion; no remarks were made as to appraisal sale #3; and sale #4 has no basement (i.e., crawl space), the property sold "as-is" and "lacked interior photos." A copy of the Multiple Listing Service (MLS) data sheet was also provided as part of the evidence as to sale #4 from which the comment asserted the property was 'likely very dated.' From the listing sheet, "A beautiful place in the country . . . well, that may be a stretch but with some cosmetic updating . . ." it would be. Also, the listing sheet reported the pool has not been operated for about 6 years, but was closed by the owner using the 'routine' in place for many years.

In support of its contention of the correct assessment, the board of review submitted the electronic grid analysis with three comparable sales, where comparables #1 (improved) and #2 (vacant lot) are the two contiguous parcels comprising appellant's appraisal sale #3. These three lots range in size from 21,017 to 71,661 square feet of land area and are each improved with a one-story dwelling of frame, brick or frame with brick exterior construction. The dwellings were built from 1951 to 1964 and thus are from 59 to 72 years old. The homes range in size from 1,718 to 2,331 square feet of living area. Each dwelling has a basement, two of which have finished area. Features include 2 or 3 full bathrooms, central air conditioning, one or two fireplaces, and a garage ranging in size from 483 to 1,210 square feet of building area. Comparable #1 also has a shed. The comparables sold from April 2021 to October 2022 for prices ranging from \$425,000 to \$590,000 or from \$221.58 to \$253.20 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its 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 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 met this burden of proof and a reduction in the subject's assessment is warranted.

---

<sup>2</sup> 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). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

The appellant submitted an appraisal of the subject property with an opinion of market value as of the lien date at issue for the Board's consideration and the board of review submitted criticisms of three of the appraisal sales along with the board of review's three suggested sales in support of the subject's current assessment, one of which consisting of two parcels was common as appellant's appraisal sale #3. The Board has given reduced weight to board of review comparable #3, for several reasons, including, its age of 72 years, larger lot size and larger garage when compared to the subject along with the fact the property sold in April 2021, the least proximate sale date to the lien date of all the sales in the record.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant with an opinion of value of \$425,000 as of the lien date which is further supported by board of review comparable sales #1/#2 and #4 depicting sales prices in July and October 2022 of \$425,000 and \$435,000, respectively. The subject's assessment reflects a market value of \$478,896 or \$216.50 per square foot of living area, including land, which is above the appraised value and also above the best comparable sales presented by the board of review. The common sale presented by the parties which depicts mostly offsetting adjustments by the appraiser along with the board of review's unadjusted raw sale price for this property of \$425,000 further supports that the subject property is overvalued. The Board finds the subject property had a market value of \$425,000 as of the assessment date at issue. Since market value has been established the statutory level of assessment of 33.33% shall apply. (See Footnote 2).

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: \_\_\_\_\_

October 15, 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

Michael Fudali, 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