



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

APPELLANT: Michael Shields  
DOCKET NO.: 23-03249.001-R-1  
PARCEL NO.: 05-11-205-042

The parties of record before the Property Tax Appeal Board are Michael Shields, the appellant; 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:** \$1,662  
**IMPR.:** \$0  
**TOTAL:** \$1,662

Subject only to the State multiplier as applicable.

**Preliminary Matter**

A consolidated hearing was held on July 7, 2025 at the Lake County Board of Review Offices to hear evidence and testimony for all open appeals associated with the subject property including 2017-06749, 2018-05986, 2020-09443, 2021-08119, 2022-04652 and 2023-03249. At hearing the appellant waived the rebuttal period which had not expired for the 2020, 2021 or 2022 tax year appeals. The Board notes the evidence submitted by the appellant and board of review for each of these six appeals is identical.

**Statement of Jurisdiction**

The appellant timely filed the appeal from the 2019 assessment year decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) allowing for a direct appeal in order to challenge 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.

The parties appeared before the Property Tax Appeal Board on July 7, 2025 for a hearing at the Lake County Board of Review Office in Waukegan pursuant to prior written notice dated May 8, 2025. Appearing was Michael Shields, the appellant, and on behalf of the Lake County Board of Review was Jack Perry, Mass Appraisal Specialist for the Lake County Board of Review.

### **Findings of Fact**

The subject property consists of a vacant lot with 10,868 square feet of land area that has 60.75' of channel frontage on Fox Lake. The property is located in Ingleside, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$5,000 as of January 1, 2024. The appraisal was prepared by R. Steven Kephart, a Certified Residential Real Estate Appraiser. The appraiser described the buildable area of the subject site to be approximately 20 feet after allowing for front, back and water frontage set-backs. The appraiser depicted this buildable area was further encumbered by a storm water drainage easement and opined the highest and best use of the subject site to be as a subdivision park.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting three comparable land sales located from 1.23 to 2.05 miles from the subject property. The comparables have varying degrees of similarity to the subject in site size, frontage, location, view and utility. The comparables sold from February to August 2023 for prices ranging from \$30,000 to \$60,000 or from \$1.38 to \$5.28 per square foot of land area. After adjustments, the appraiser arrived at adjusted sale prices of the comparables of \$950 and \$5,000 and an opinion of market value for the subject of \$5,000.

Mr. Shields testified as to background related to the subject site and his purchase price of \$10.00 for the lot. Mr. Shields testified that an upgraded drainage system was installed without required permits which altered water flow at the channel resulting in damage to the shoreline, seawall and the pier. He testified the damage is ongoing. The appellant submitted multiple photographs documenting condition issues associated with the drainage present on the subject site. Mr. Shields testified cost to repair the damage was approximately \$100,000 and that there is a pending lawsuit related to the subject property.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$10.00 which equates to a market value of \$30.00 or \$0.003 per square foot of land area when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,015. The subject's assessment reflects a market value of \$21,110 or \$1.94 per square foot of living area, land included, when using the 2023 three-year average median level of assessment for Lake County of 33.23% as determined by the Illinois Department of Revenue.

The board of review's Notes disclosed the board offered to stipulate to a land assessment for the subject of \$1,667 which equates to a market value of \$5,000 when applying the statutory level of assessment of 33.33%. The appellant was notified of this offer and given 30 days to respond. By letter postmarked May 16, 2025 the appellant rejected the board of review's offer to stipulate to the appraised value of the subject property, stating the proposed assessment does not reflect the chronic flooding and water damage.

Mr. Perry testified the board of review believes the best evidence of market value in the record to be the appellant's appraisal and acknowledged the property has deficiencies. Based on this evidence the board of review requested the subject's land assessment be reduced to \$1,667.

### **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.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser made significant adjustments to the comparables to account for the site's easement and lack of utility. The subject's assessment reflects a market value of \$21,110 or \$1.94, which is above the best evidence of market value in the record. The Board finds the subject property had a market value of \$5,000 as of the assessment date at issue. Since market value has been established the 2023 three-year average median level of assessments for Lake County of 33.23% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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: \_\_\_\_\_

August 19, 2025



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 Shields  
26208 W. Hickory Ln.  
Ingleside, IL 60041

COUNTY

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