



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

APPELLANT: Hans Luedtke
DOCKET NO.: 25-02172.001-C-1
PARCEL NO.: 05-14-109-008

The parties of record before the Property Tax Appeal Board are Hans Luedtke, 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: \$8,538
IMPR.: \$80,178
TOTAL: \$88,716

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 2025 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 6,600 square foot site improved with a 1-story mixed-use building of frame construction containing 1,188 square feet of building area, along with a 1-story frame dwelling containing 800 square feet of living area for a combined total of 1,988 square feet of building area. The improvements were constructed in 1880 and 1900, respectively, and have effective ages built of 1943 and 1940 or effective ages of 82 and 85 years old, respectively.¹ The property is located in Fox Lake, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on five comparable sales located in Fox

¹ The appellant disclosed only the information with regard to the mixed-use building which the board of review described as a storefront with 2 residential units. Neither party disclosed any descriptive information with regard to the detached residential home.

Lake. The comparables have sites ranging in size from 6,510 to 32,232 square feet of land area that are improved with 1-story dwellings of frame or brick exterior finishes. The comparables range in size from 1,059 to 1,301 square feet of living area and range in age from 69 to 103 years old.² Each comparable is described as a 1-story building with no other meaningful descriptive information provided. The comparables sold from May 2023 to July 2024 for prices ranging from \$157,000 to \$287,197 or from \$145.63 to \$220.75 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,716. The subject's assessment reflects a market value of \$266,177 or \$133.89 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on four comparable sales located in Fox Lake, Ingleside, Island Lake, and Antioch with comparables #3 and #4 being located 7.2 and 8.2 miles from the subject property. The comparables have parcels ranging in size from 15,900 to 24,394 square feet of land area. The sites are improved with 1-story commercial buildings that range in size from 2,725 to 4,000 square feet of building area. The buildings were described as ranging in age from 18 to 75 years old.³ Each building is described as having a land-to-building ratio from 5:1 to 37:1. The comparables sold from August 2022 to April 2025 for prices ranging from \$295,000 to \$555,000 or from \$77.92 to \$138.75 per square foot of building area, including land. In response to the appellant's evidence, the board of review argued in a memorandum that appellant's comparables consist of residential homes rather than commercial properties like the subject. Based on this argument and evidence, the board of review requested the assessment be sustained.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable sales for the Board's consideration. The Board finds that none of the parties' comparables are particularly similar to the subject property as each differs significantly from the subject in one or more of the following characteristics: Location, lot size, building size, age, and/or sale date. Nevertheless, the comparables in the record sold from August 2022 to April 2025 for prices ranging from \$157,000 to \$555,000 or from \$77.92 to \$220.75 per square foot of building area, land included. Excluding appellant's comparable #1 and board of review comparable #2 which are at the low end and high end of the range of values,

² Although the appellant described the comparables as "buildings" thus implying commercial properties, the board of review submitted property information sheets for each comparable depicting them as each being a single-family residence.

³ The Multiple Listing Service (MLS) sheets associated with these sales have different ages built than what is disclosed on the board of review grid.

respectively, along with parties' comparables that sold in 2022 and 2023, dates too remote in time considering the January 1, 2025 assessment date at issue, yields a tighter range from \$180,000 to \$305,000 or from \$111.93 to \$220.75 per square foot of building area. The subject's assessment reflects a market value of \$266,177 or \$133.89 per square foot of building area, including land, which is within the narrower range established by the best comparable sales in this record both in terms of overall value and on a per square foot of building area basis.

Based on this record and after considering all the comparables submitted by the parties with emphasis on those properties that sold most proximate in time to the lien date at issue and those comparables most similar in characteristics to the subject, and after considering adjustments to the best comparables in this record for differences from the subject, the Board finds that the appellant did not establish by a preponderance of the evidence that the subject property is overvalued. Therefore, based on the evidence, the Board finds 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: _____

October 20, 2026



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 9-215 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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