



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

APPELLANT: Charles Drews  
DOCKET NO.: 21-01289.001-R-1  
PARCEL NO.: 14-33-111-041

The parties of record before the Property Tax Appeal Board are Charles Drews, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; 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:** \$60,888  
**IMPR.:** \$210,085  
**TOTAL:** \$270,973

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 2021 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 2-story dwelling of wood siding and brick<sup>1</sup> exterior construction with 4,747 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement, central air conditioning, a fireplace and a 759 square foot garage. The property has an approximately 88,605 square foot site, of which 11,857 square feet are lakes/lake bottom and is located in Deer Park, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales that are located from .49 of a mile to 1.35 miles from the subject property, three of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 45,738 to 104,702 square

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<sup>1</sup> The subject's property record card depicts the subject dwelling with 70% frame and 30% brick exterior construction, which was not refuted by the appellant.

feet of land area. The comparables are improved with 2-story dwellings of brick, frame or frame and brick exterior construction ranging in size from 4,102 to 4,746 square feet of living area. The dwellings were built from 1990 to 2008 with comparable #4 having a reported effective age of 1993. The comparables each have a basement, one of which is a walk-out. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 727 to 973 square feet of building area. Comparable #4 has an inground swimming pool. The comparables sold from November 2018 to August 2020 for prices ranging from \$545,000 to \$765,000 or from \$132.15 to \$179.18 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$270,973. The subject's assessment reflects a market value of \$814,956 or \$171.68 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales that are located from .07 of a mile to 1.66 miles from the subject property, three of which have the same assessment neighborhood code as the subject. The board of review's comparable #5 is the same property as the appellant's comparable #1. The comparables have sites that range in size from 43,040 to 67,030 square feet of land area. The board of review reported the comparables are improved with 1-story,<sup>2</sup> 1.5-story or 2-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 3,778 to 5,142 square feet of living area. The dwellings were built from 1988 to 1998. The comparables each have a basement, three of which are walk-outs. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 651 to 972 square feet of building area. Comparable #4 has an inground swimming pool. The comparables sold from August 2020 to November 2021 for prices ranging from \$660,000 to \$950,000 or from \$151.71 to \$196.48 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight suggested comparable sales for the Board's consideration, as one sale was common to the parties. The Board has given less weight to the appellant's comparables #2, #3 and #4, as well as board of review comparables #2, #3 and #4 due to differences from the subject in dwelling size and/or they have an inground swimming pool, not a feature of the

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<sup>2</sup> The board of review's comparable #1 has a ground floor area of 816 square feet with an above ground area of 5,142 square feet, suggesting the dwelling is part 2-story.

subject. Furthermore, the appellant's comparable #2 is a considerably newer dwelling when compared to the subject dwelling and the appellant's comparable #3, as well as board of review comparable #3 are located more than one mile away from the subject. Moreover, the appellant's comparable #3 has a sale date that occurred 25 months prior to the assessment date at issue and is thus less likely to be indicative of the subject's market value as of January 1, 2021.

The Board finds the best evidence of market value to be the appellant's comparable #1/board of review comparable #5 and board of review comparable #1, which sold proximate in time to the assessment date at issue and are overall more similar to the subject in location, dwelling size, age and some features. These two comparables sold in August 2020 and November 2021 for prices of \$720,000 and \$950,000 or for \$151.71 and \$184.75 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$814,956 or \$171.68 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is warranted.

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: \_\_\_\_\_

September 19, 2023



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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COUNTY

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