



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

APPELLANT: John Koelle  
DOCKET NO.: 15-03152.001-R-1  
PARCEL NO.: 07-13-419-012

The parties of record before the Property Tax Appeal Board are John Koelle, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$12,848  
**IMPR.:** \$36,566  
**TOTAL:** \$49,414

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 2015 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 duplex style dwelling of wood siding exterior construction with 1,680 square feet of living area. The dwelling was constructed in 1989. Features of the home include a full unfinished basement, central air conditioning and a 528 square foot attached garage. The property has a 10,300 square foot site and is located in Gurnee, Warren 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 located within .94 of a mile from the subject property and in the same neighborhood code assigned by the township assessor as the subject property. The comparables were improved with one-story duplex style dwellings with brick or wood siding exterior construction that ranged in size from 1,612 to 1,961 square feet of living area. The dwellings were constructed from 1956 to 1986. The site sizes ranged from

12,920 to 15,200 square feet of land area. Features had varying degrees of similarity when compared to the subject. The comparables sold from June 2013 to July 2015 for prices ranging from \$120,000 to \$162,000 or from \$74.44 to \$90.60 per square foot of living area, land included. Based on this evidence, the appellant requested that the assessment be reduced to \$43,115 or a market value of \$129,358 or \$77.00 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,414. The subject's assessment reflects a market value of \$148,927 or \$88.65 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within .94 of a mile from the subject property and in the same neighborhood code assigned by the township assessor as the subject property. The comparables were improved with two, one-story duplex style dwellings and one, part two-story and part one-story duplex style dwelling with wood siding exterior construction that ranged in size from 1,788 to 2,142 square feet of living area.<sup>1</sup> The dwellings were constructed in 1978 and 1991. Features had varying degrees of similarity when compared to the subject. The comparables sold from June 2013 to May 2014 for prices ranging from \$162,000 to \$220,000 or from \$84.73 to \$121.01 per square foot of living area, land included. Based on this evidence, the board of review requested that the assessment be confirmed.

### **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 seven suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #4 along with the board of review's comparables #1 and #3 due to their sales occurring in June 2013 and September 2013, which is less indicative of fair market value as of the subject's January 1, 2015 assessment date. The Board gave less weight to the appellant's comparable #1 due to it being 33 years older than the subject property. The Board gave less weight to the board of review's comparable #2 based on its part two-story and part one-story design when compared to the subject's one-story design.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3. These two most similar comparables in location, land size, dwelling size, age, design, exterior construction and features when compared to the subject and sold for price of \$150,000 or \$76.49

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<sup>1</sup> The board of review's Comparable Property Tax Assessment Information Form depicts their comparable #2 is a one-story structure, but based on the drawing and property record card submitted by the board of review, this property is a part two-story and part one-story duplex style dwelling.

or \$89.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$148,927 or \$88.65 per square foot of living area, including land, which is below the overall value and between the established best comparables in this record on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, a reduction in the subject's assessment is not 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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, 2018



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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