



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

APPELLANT: Martha Wahle  
DOCKET NO.: 16-03656.001-R-1  
PARCEL NO.: 12-31-215-001

The parties of record before the Property Tax Appeal Board are Martha Wahle, 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:** \$95,921  
**IMPR.:** \$44,129  
**TOTAL:** \$140,050

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 2016 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 wood siding exterior construction with 1,932 square feet of living area. The dwelling was constructed in 1955. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a 440 square foot garage. The property has a 24,990 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located between .09 and .65 of a mile of the subject. The comparables consist of a one-story dwellings of brick or wood siding exterior construction ranging in size from 1,529 to 2,663 square feet of living area. The dwellings were constructed from 1948 to 1961. Each comparable has a basement with one having finished area. In addition, the comparables each have central air conditioning, one or two fireplaces and a

garage ranging in size from 336 to 552 square feet of building area. The comparables have sites ranging in size from 16,920 to 37,214 square feet of land area. The comparables sold from June 2014 to April 2016 for prices ranging from \$345,000 to \$600,000 or from \$183.80 to \$281.23 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 \$140,050. The subject's assessment reflects a market value of \$422,346 or \$218.61 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% 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 between .23 and .65 of a mile of the subject property. Board of review comparable #3 and the appellant's comparable #3 are the same property. The comparables were improved with one-story dwellings of brick exterior construction that range in size from 1,768 to 2,137 square feet of living area. The dwellings were constructed from 1951 to 1956. The board of review reported that one comparable has a concrete slab foundation and two comparables have a basement with finished area. Additionally, the comparables each have central air conditioning, one or two fireplaces and a garage ranging in size from 420 to 483 square feet of building area. The comparables have sites ranging in size from 20,000 to 37,214 square feet of land area. These properties sold from June 2014 to June 2015 for prices ranging from \$500,000 to \$600,000 or \$280.77 to \$290.38 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 no reduction in the subject's assessment is warranted.

The parties submitted seven comparable sales for the Board's consideration including the common comparable. The Board finds the appellant's comparable #1 and board of review comparable #1 both sold in 2014 which are dated and less likely to reflect the subject's market value as of the January 1, 2016 assessment date. The Board gave reduced weight to the appellant's comparable #5 due to its dissimilar dwelling size. The Board also gave less weight to the parties' common comparable and board of review comparable #3 due to their superior finished basement features when compared to the subject.

The Board finds the best evidence of market value to be comparable sales #2 and #4 submitted by the appellant. Although these homes have a superior basement feature and are slightly smaller in dwelling size when compared to the subject, they are similar to the subject in location, land area, design, age and some features. These two comparables sold proximate in time to the subject's January 1, 2016 assessment date. They sold in either July 2015 or April 2016 for prices

of \$345,000 and \$430,000 or \$183.80 and \$281.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$422,346 or \$218.61 per square foot of living area, including land, which is supported by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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.

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Chairman



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Member

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Member



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Member

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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 17, 2019



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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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