



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

APPELLANT: John Koelle  
DOCKET NO.: 16-03859.001-R-1  
PARCEL NO.: 07-15-406-012

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:** \$26,057  
**IMPR.:** \$75,545  
**TOTAL:** \$101,602

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 two-story dwelling of wood siding exterior construction with 2,602 square feet of living area. The dwelling was constructed in 1988. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 720 square foot garage. The property has a 39,840 square foot site and is located in Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparables located within .82 of a mile of the subject. The comparables are described as two-story dwellings of wood siding or brick exterior construction ranging in size from 2,413 to 2,945 square feet of living area. The dwellings were constructed from 1983 to 1994. Two comparables have partial basements with finished area, central air conditioning, one fireplace and a garage with either 440 or 420 square feet of building

area. One comparable has a finished lower level and a 960 square foot garage. Two comparables have sites containing either 12,770 or 20,000 square feet of land area. The appellant failed to report land size for comparable #1. The comparables sold from March 2015 to July 2016 for prices ranging from \$240,000 to \$250,000 or from \$81.49 to \$103.61 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,602. The subject's assessment reflects a market value of \$306,399 or \$117.76 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 the subject's assessment, the board of review submitted information on four comparable sales located within .762 of a mile of the subject. The comparables are described as two-story dwellings of wood siding exterior construction ranging in size from 2,109 to 2,566 square feet of living area. The dwellings were constructed from 1982 to 2000. Each comparable features a full or partial basement, with two having finished area; central air conditioning; one fireplace; and a garage ranging in size from 400 to 690 square feet of building area. The comparables have sites ranging in size from 10,000 to 19,910 square feet of land area. The comparables sold from June 2015 to June 2016 for prices ranging from \$240,000 to \$312,000 or from \$113.80 to \$130.80 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's 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 record contains seven comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 because the appellant failed to report the land size for a comparative analysis and comparable #3 for having no basement and a finished lower level unlike the subject. The Board also gave less weight to board of review comparable #1 for its newer age when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable #2 and board of review comparables #2, #3 and #4. These properties are similar to the subject in location, design, age and features. However, all the comparables have inferior land sizes and two comparables have smaller dwelling sizes which require upward adjustments when compared to the subject. The comparables sold from March 2015 to June 2016 for prices ranging from \$240,000 to \$295,000 or from \$103.61 to \$130.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$306,399 or \$117.76 per square foot of living area, including land which falls within the range established by the best comparable sales in the

record. After considering necessary 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 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



\_\_\_\_\_  
Member

\_\_\_\_\_  
Member



\_\_\_\_\_  
Member

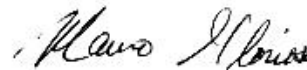
\_\_\_\_\_  
Member

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: December 23, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

John Koelle, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

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