



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

APPELLANT: John Ohlwein  
DOCKET NO.: 18-02977.001-R-1  
PARCEL NO.: 16-22-407-003

The parties of record before the Property Tax Appeal Board are John Ohlwein, 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:** \$40,913  
**IMPR.:** \$101,345  
**TOTAL:** \$142,258

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 2018 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 2.0-story dwelling of wood siding exterior construction with 2,164 square feet of living area. The dwelling was constructed in 1939 and has an effective age of 1957. Features of the home include an unfinished basement and a 576 square foot garage. The property has a 7,635 square foot site and is located in Highland Park, Moraine 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 within 0.67 of a mile from the subject property. The comparables have sites that range in size from 7,623 to 16,913 square feet of land area and are improved with a 1.5-story and four, 2.0-story dwellings of brick or wood siding exterior construction that range in size from 1,570 to 2,332 square feet of living area. The homes were built from 1923 to 1980 that have effective ages ranging from 1925 to 1980. Each

comparable has a basement, three with finished area, central air conditioning and a garage ranging in size from 400 to 660 square feet of building area. Four of the comparables have one fireplace each. The comparables sold from March 2016 to July 2017 for prices ranging from \$260,000 to \$430,000 or from \$117.92 to \$243.21 per square foot of living area, land included.

The appellant's counsel submitted Multiple Listing Service (MLS) sheets on their comparables #2 and #3 describing updates to each of the properties. Based on this evidence, the appellant requested the subject's assessment be reduced to \$111,796.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$142,258. The subject's assessment reflects a market value of \$430,042 or \$198.73 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards on the subject and four comparable sales located within approximately 0.37 of a mile from the subject property. The comparables have sites that range in size from 7,635 to 14,273 square feet of land area and are improved with three, 2.0-story dwellings and one, 1.0-story dwelling of brick or wood siding exterior construction that range in size from 1,644 to 2,368 square feet of living area.<sup>1</sup> The homes were built from 1941 to 1968. Comparables #2 and #3 have effective ages of 1952 to 1970, respectively. Three comparables have finished basements and one comparable has a finished lower level. Each comparable has a garage ranging in size from 240 to 484 square feet of building area and one or two fireplaces. Three comparables each have central air conditioning. The comparables sold from May 2017 to October 2018 for prices ranging from \$400,000 to \$515,000 or from \$211.15 to \$281.21 per square foot of living area, land included.

The board of review submitted a map and comments regarding the appellant's comparable sales. The map depicts the appellant's comparable #3 which the board of review claims is located on a "well-traveled feeder road" which has a negative influence on the property's site. The board of review also noted that appellant's comparables #1, #2 and #4 sold in 2016 and that appellant's comparable #5 sold at a significantly higher price per square foot than the subject's assessed market value on a per square foot basis. Based on this evidence, the board of review requested the subject'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

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<sup>1</sup> Property details for the board of review comparables was obtained from the property record cards submitted by the board of review. Board of review comparable #3 as shown in the property record card shows a 1.0-story dwelling with finished lower level.

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the evidence in the record did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine comparables for the Board's consideration. The Board finds neither of the parties' comparables are particularly similar to the subject in design, age, dwelling size and features. Nevertheless, the Board shall decide based on the evidence submitted regardless of the quality of the evidence. The Board gave less weight to the appellant's comparables #1, #2, #4 and #5 which are dissimilar to the subject in site size, design, age and/or sold in 2016 which is less likely to be indicative of market value as of the subject's January 1, 2018 assessment date. The Board gave less weight to the board of review comparable #3 which is dissimilar in design and site size compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable #3 along with board of review comparables #1, #2 and #4. These comparables have varying degrees of similarity when compared to the subject. These comparables sold from May 2017 to October 2018 for prices ranging from \$380,000 to \$515,000 or from \$174.31 to \$281.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$430,000 or \$198.73 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables, for differences with the subject, 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: January 19, 2021



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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