



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

APPELLANT: Larry Malles  
DOCKET NO.: 19-04469.001-R-1  
PARCEL NO.: 12-28-305-004

The parties of record before the Property Tax Appeal Board are Larry Malles, 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:** \$44,382  
**IMPR.:** \$55,608  
**TOTAL:** \$99,990

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 2019 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 1.5-story dwelling of wood siding exterior construction with 1,134 square feet of living area. The dwelling was constructed in 1920. Features of the home include an unfinished basement, central air conditioning and a 220 square foot garage. The property has a 4,430 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 six comparable properties located within 1.4 miles from the subject.<sup>1</sup> The five remaining comparables consist of 1.5-story, 1.75-story or 2-story dwellings of wood siding exterior construction that were built from 1910 to 1920. The dwellings range in size

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<sup>1</sup> The Board finds appellant's comparable #1 does not address the appellant's overvaluation argument as counsel failed to report the sales data for this property and therefore, it will not be considered further by the Board.

from 1,080 to 1,450 square feet of living area and are situated on sites that range in size from 4,220 to 12,380 square feet of land area. The comparables have basements, two of which have recreation rooms. Two comparables have central air conditioning and three comparables each have a garage ranging in size from 360 to 480 square feet of building area. The comparables sold from October 2017 to August 2019 for prices ranging from \$230,000 to \$459,500 or from \$178.62 to \$425.46 per square foot of living area, including land.<sup>2</sup> The appellant submitted a Multiple Listing Service sheet associated with the 2019 sale of comparable #6 that disclosed it was completely remodeled and rehabbed in 2015. The appellant argued the 2019 sale price for comparable #6 is an outlier as it sold considerably higher than any comparably sized property in the assessment neighborhood. 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 \$99,990. The subject's assessment reflects an estimated market value of \$304,013 or \$268.09 per square foot of living area, including land, when applying the 2019 three-year average median level of assessment for Lake County of 32.89%.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within .26 miles from the subject, one of which was reported by the appellant. The comparables have sites ranging in size from 6,090 to 8,290 square feet of land area and are improved with 1.5-story dwellings of wood siding exterior construction that were built from 1908 to 1922. The dwellings range in size from 1,080 to 1,248 square feet of living area. The comparables have basements, one of which has a recreation room. One comparable has central air conditioning, two comparables each have a fireplace and each comparable has a garage ranging in size from 440 to 576 square foot of building area. The comparables sold from November 2018 to August 2019 for prices ranging from \$375,000 to \$459,500 or from \$344.55 to \$425.46 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 parties submitted eight comparable sales for the Board's consideration, as one property has sold twice. The Board gives less weight to appellant's comparables #2, #3 and #4 due to their larger dwelling sizes, distant locations and/or lack of garages when compared to the subject. The Board also gives less weight to the reported October 2017 sale of appellant's comparable #6

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<sup>2</sup> The appellant's counsel disclosed appellant's comparable #6 twice. This property sold in October 2017 for a price of \$420,000 or \$388.89 per square foot of living area, including land and in August 2019 for a price of \$459,500 or \$425.46 per square foot of living area, including land.

which occurred less proximate in time to the January 1, 2019 assessment date and less likely to be reflective of market value.

The Board finds the best evidence of market value to be appellant's comparable #5 and the board of review comparables which overall are more similar to the subject in location, age, dwelling size and most features. The Board recognizes board of review comparable #1 which was also submitted by the appellant was completely remodeled and rehabbed in 2015 and represents the upper limits of the value range. These comparables sold from May to December 2018 for prices ranging from \$280,000 to \$459,500 or from \$238.10 to \$425.46 square foot of living area, including land. The subject's assessment reflects an estimated market value of \$304,013 or \$268.09 per square foot of living area, including land, which falls well within the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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:

February 15, 2022



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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