



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

APPELLANT: Nels Leutwiler  
DOCKET NO.: 19-04567.001-R-1  
PARCEL NO.: 12-28-104-103

The parties of record before the Property Tax Appeal Board are Nels Leutwiler, 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 **A Reduction** 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:** \$51,785  
**IMPR.:** \$68,836  
**TOTAL:** \$120,621

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 one-story townhouse of wood siding exterior construction with 1,290 square feet of living area. The townhouse was constructed in 1984. Features include a full unfinished basement, central air conditioning, a fireplace and an attached 420 square foot garage. The property has a 5,650 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 sales located over 1.89 miles from the subject. The comparables consist of a two-story townhouse and five, one-story or two-story dwellings of wood siding, stucco or brick exterior construction ranging in size from 1,080 to 3,460 square feet of living area. The properties were built from 1973 to 1986. Comparable #3 has an effective age of 2001. The comparables have partial or full basements with two having

recreation rooms. Four comparables have central air conditioning. Four comparables each have a fireplace. Five comparables each have a garage ranging in size from 360 to 704 square feet of building area. The comparables sold between December 2016 to November 2018 for prices ranging from \$218,000 to \$310,000 or from \$75.14 to \$208.33 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$120,621 which would reflect a market value of \$361,899 or \$280.54 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$136,103. The subject's assessment reflects a market value of \$413,813 or \$320.79 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review asserts the appellant's evidence includes only one attached townhouse like the subject and the remaining comparables are detached dwellings.

In support of its contention of the correct assessment, the board of review submitted information on two comparable sales located within .64 of a mile from the subject. The comparables consist of two-story townhouses of wood siding exterior construction. Each townhouse was built in 1985 and has 1,848 square feet of living area. Features of each townhouse include a basement, one of which has a recreation room, central air conditioning, a fireplace and a 462 square foot garage. The comparables sold in March 2019 and November 2018 for prices of \$416,000 and \$515,000 or for \$225.11 and \$278.68 per square foot of living area, including land, respectively.

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). Based on the evidence in the record, the Board finds a reduction in the subject's assessment is warranted.

The parties submitted eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives reduced weight to the appellant's comparables due to their distant locations being over 1.89 miles from the subject, five of which are dissimilar detached dwellings when compared to the subject's attached townhouse which was unrefuted by the appellant. In addition, two comparables are older in age, one comparable has a significantly larger dwelling size, one comparable lacks a garage and four comparables have dated sales in 2016 or 2017 which are less likely to be reflective of the subject's market value as of the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the board of review comparables. Both comparables sold proximate in time to the January 1, 2019 assessment. However, the comparables are superior in size and have slightly larger basements with one having a recreation room when compared to the subject. These two best comparables sold in March 2019 and November 2018 for prices of \$416,000 and \$515,000 or for \$225.11 and \$278.68 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$413,813 or \$320.79 per square foot of living area, including land, which is below the two best comparable sales in this record in terms of overall value but considerably above on a per square foot basis. Based on this evidence and after considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is excessive. Therefore, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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.



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 18, 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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COUNTY

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