



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

APPELLANT: Nels Leutwiler  
DOCKET NO.: 19-04609.001-R-1  
PARCEL NO.: 16-06-402-003

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:** \$142,910  
**IMPR.:** \$62,690  
**TOTAL:** \$205,600

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 two-story dwelling of wood siding exterior construction with 3,206 square feet of living area. The dwelling was constructed in 1900. Features of the home include an unfinished 118 square foot basement, a concrete slab foundation, a fireplace and a 500 square foot garage. The subject also includes a 720 square foot flat barn. The property has a 64,469 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on two comparable sales located either 1.16 or 1.22 miles from the subject property. The comparables have sites with 64,030 or 73,180 square feet of land area and are improved with a 1.75-story or a 2-story dwelling of wood siding exterior construction that have 3,013 or 3,052 square feet of living area. The dwellings were built in 1900 or 1921. Each comparable has either a 180 or 1,744 square foot unfinished basement. One comparable

has central air conditioning and a 1,423 square foot garage. Each comparable has either one or two fireplaces. Comparable #1 features a greenhouse while comparable #2 includes a flat barn. The properties sold in September and November 2018 for prices of \$535,000 and \$650,000 or \$177.56 and \$212.98 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$174,175 which reflects a market value of \$522,577 or \$163.00 per square foot of living area, land included, when applying 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 \$217,456. The subject's assessment reflects a market value of \$661,161 or \$206.23 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 support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.95 of a mile from the subject property. The comparables have sites that range in size from 20,020 to 20,910 square feet of land area and are improved with either 1.75-story or 2-story dwellings of brick or brick and wood siding exterior construction that range in size from 2,976 to 3,592 square feet of living area. The homes were built from 1973 to 1987. Each comparable has a basement, one with finished area, central air conditioning, one fireplace and a garage ranging in size from 759 to 1,140 square feet of building area. The properties all sold in March 2019 for prices ranging from \$655,000 to \$840,000 or from \$199.05 to \$241.03 per square foot of living area, land included. 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 construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted five comparable sales for the Board's consideration. The Board gives less weight to the board of review comparables which are from 73 to 87 years newer in age when compared to the subject, have substantially smaller site sizes, larger basement square footage and central air conditioning which the subject property lacks.

The Board finds the best evidence of market value to be the appellant's two comparables which are more similar to the subject in age, site size, dwelling size and some features. These comparables sold in September and November 2018 for prices of \$535,000 and \$650,000 or \$177.56 and \$212.98 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$661,161 or \$206.23 per square foot of living area, including land, which is greater than the two best comparable sales in this record on an overall basis and bracketed by the two best comparables on a per square foot basis, however after

considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's 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.



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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APPELLANT

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COUNTY

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