



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

APPELLANT: Timothy & Karen Wheeler  
DOCKET NO.: 19-05114.001-R-1  
PARCEL NO.: 11-16-310-015

The parties of record before the Property Tax Appeal Board are Timothy & Karen Wheeler, the appellants, 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:** \$88,779  
**IMPR.:** \$232,148  
**TOTAL:** \$320,927

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2,936 square feet of living area.<sup>1</sup> The home was built in 2005. Features of the home include a basement, central air conditioning, three fireplaces, and a 576 square foot garage. The subject has an approximately 7,000 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales. The comparables are located from 0.11 to 0.72 of a mile from the subject property and two of the comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from

---

<sup>1</sup> The appellants misstate the dwelling size in their grid analysis but correctly state the dwelling size in the information sheet regarding the subject property presented by the appellants.

8,503 to 10,228 square feet of land area and are improved with two-story homes of frame construction ranging in size from 2,458 to 3,504 square feet of living area. The dwellings were built from 1925 to 1984 and have effective ages from 1944 to 1997. Each home has a basement, one of which is walkout-style basement. Each of the homes features central air conditioning, a fireplace, and one or two garages ranging in size from 244 to 528 square feet of building area. The comparables sold from August 2018 to April 2019 for prices ranging from \$540,000 to \$792,000 or from \$179.79 to \$275.77 per square foot of living area, including land.

The appellants submitted notes asserting differences between the appellants' comparables and the subject, such as location, basement size, garage size, and effective age. The appellants further stated that the appellants' comparables #2 and #3 were recently renovated.

The appellants also submitted listing sheets for the appellants' comparables, which show sale dates ranging from September 2018 to January 2019. The listing sheets describe the appellants' comparables #2 and #3 as rehabbed in 2000 and 2016, respectively, and the appellants' comparables #1 and #3 as having finished basement area.

Based upon this evidence, the appellants requested the subject property's total assessment be reduced to \$232,783 which would reflect a market value of \$698,419 or \$237.88 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 \$320,927. The assessment reflects a market value of \$975,759 or \$332.34 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 five comparable sales. The comparables are located from 0.24 to 0.75 of a mile from the subject property and one of the comparables is located within the same assessment neighborhood code as the subject property. The board of review did not provide any information regarding the lot sizes of four of these comparables; comparable #3 has a 2,880 square foot lot. The comparables are improved with one-story or two-story homes of wood siding exterior construction ranging in size from 1,280 to 3,886 square feet of living area. The dwellings were built from 1970 to 2013. Each home has a basement, central air conditioning, and a garage ranging in size from 428 to 660 square feet of building area. Four of the homes each have from one to three fireplaces and two of the homes each have finished attic space. The comparables sold from January 2018 to June 2019 for price ranging from \$870,000 to \$1,370,000 or from \$349.14 to \$687.50 per square foot of living area, including land.

The board of review submitted a listing sheet for the board of review's comparable #4 describing this property as "[n]ew construction" and having finished basement area.

Based upon this evidence, the board of review requested confirmation of the subject's assessment.

**Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #2 and #3 and the board of review's comparables #1 and #4 due to differences from the subject in dwelling size, age, and/or dwelling style. The Board gives less weight to the appellants' comparable #1, which has finished basement area unlike the subject.

The Board finds the best evidence of market value to be the board of review's comparables #2, #3, and #5, which are relatively similar to the subject in dwelling size, dwelling style, age, and some features. These most similar comparables sold from January 2018 to April 2019 for prices ranging from \$870,000 to \$1,212,500 or from \$349.14 to \$384.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$975,759 or \$332.34 per square foot of living area, including land, which is within the range established by the best comparables in terms of total market value and below the range on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to 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: March 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

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

APPELLANT

Timothy & Karen Wheeler, 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