



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

APPELLANT: Nels Leutwiler
DOCKET NO.: 19-05131.001-R-1
PARCEL NO.: 12-20-218-012

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: \$86,594
IMPR.: \$34,053
TOTAL: \$120,647

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 or ranch-style dwelling of brick and wood siding exterior construction with 1,567 square feet of living area. The dwelling was constructed in 1957. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and a 483 square foot garage. The property has a 12,190 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the same assessment neighborhood code as the subject. The parcels range in size from 10,500 to 12,480 square feet of land area and are improved with one-story or ranch-style dwellings that were built from 1957 to 1969. The homes range in size from 1,515 to 1,623 square feet of living area and feature either full or partial basements, three of which have finished areas. Each dwelling has central air

conditioning, one or two fireplaces and a garage ranging in size from 420 to 550 square feet of building area. The comparables sold from May 2018 to January 2019 for prices ranging from \$335,000 to \$411,000 or from \$220.83 to \$253.23 per square foot of living area, including land.

In brief filed with the appeal, counsel wrote "in addition to Gayle Sullivan's recent appraisal on this property, we are submitting four (4) like-kind properties" The brief further stated that three of the four properties were set forth in the appraisal. Counsel further argued that while the subject has no basement, three of the four comparables have basements of at least 1,500 square feet of building area. To be clear, on this documentary record, the Board finds that no appraisal was filed with this appeal nor was "recent appraisal" a basis of this appeal in Section 2d of the Residential Appeal petition.

Based on the foregoing evidence and argument in the brief, the appellant requested a reduced total assessment of \$120,647 which would reflect a market value of \$361,977 or \$231.00 per square foot of living area, including land, 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 \$133,182. The subject's assessment reflects a market value of \$404,932 or \$258.41 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 appellant's evidence, the board of review reported that appellant's sale #1 was "sold distressed" and submitted the applicable Multiple Listing Service (MLS) data sheet as support. The listing states the dwelling was a shell and ready to finish with framework and electrical already installed; the remarks also stated needs drywall, flooring, ceilings, doors, bathroom and kitchen fixtures. The original asking price depicted is \$339,000 and indicates the property was on the market for 114 days before it sold for \$335,000.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales, where board of review comparable #3 is the same property as the appellant's comparable sale #4. The comparables are located in the same assessment neighborhood code as the subject. The parcels range in size from 10,500 to 12,480 square feet of land area and are improved with one-story or ranch-style dwellings of brick or wood siding exterior construction that were built in either 1958 or 1963. The homes range in size from 1,347 to 1,623 square feet of living area and feature either full or partial basements, one of which has finished area. Two of the homes have central air conditioning and a fireplace. Each dwelling has a garage ranging in size from 408 to 528 square feet of building area. The comparables sold from January to August 2018 for prices ranging from \$360,000 to \$415,000 or from \$253.23 to \$288.60 per square foot of living area, including land. Based on the foregoing, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six comparable sales, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board gives little consideration to the assertion that appellant's comparables sale #1 was a "distress sale" since it was listed on the market, sold for slightly less than its asking price and was clearly noted as needing interior finish; while this property has the lowest price of the six properties in the record, it is not a clear outlier among the sale prices. Most importantly in the Board's analysis of the comparables, each comparable dwelling is superior in foundation type, when compared to the subject's crawl-space foundation, by having a full or partial basement, four of which have recreation rooms. The six comparables in the record sold from January 2018 to January 2019 for prices ranging from \$335,000 to \$415,000 or from \$220.83 to \$288.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$404,932 or \$258.41 per square foot of living area, including land, which is within the range established by the comparable sales in this record, but appears to be excessive given the subject's inferior crawl-space foundation as compared to comparable dwellings with basements. Based on this evidence and after considering adjustments for foundation differences, 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: 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

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