



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

APPELLANT: Nels Leutwiler
DOCKET NO.: 19-05132.001-R-1
PARCEL NO.: 12-20-205-012

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: \$75,000
IMPR.: \$36,826
TOTAL: \$111,826

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 wood siding exterior construction with 1,246 square feet of living area. The dwelling was constructed in 1950. Features of the home include an unfinished full basement, a fireplace and a 264 square foot garage. The property has a 10,350 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 one comparable sale, although a total of four properties were set forth in the grid analysis, the remainder without sales data. In this appeal, the Lake County Board of Review also presented the same properties as appellant's comparables #3 and #4, thus the Board will utilize this information to analyze a total of three comparable sales presented by the appellant identified as comparables #1, #3 and #4. These comparables are located in the

same assessment neighborhood code as the subject. The parcels range in size from 10,950 to 12,380 square feet of land area and are improved with one-story or ranch-style dwellings that were built from 1956 to 1959. The homes range in size from 1,358 to 1,515 square feet of living area and feature either full or partial basements, with finished area and one of which is a walkout-style. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 500 square feet of building area. Utilizing both the appellant's data and the board of review's data, these three comparables sold from May 2018 to July 2019 for prices ranging from \$345,000 to \$421,750 or from \$227.72 to \$295.34 per square foot of living area, including land.

In a brief filed with the appeal, counsel asserted that a Multiple Listing Service (MLS) data sheet was submitted for comparable #3 depicting the property was rehabbed in 2014; no such document was filed with this appeal.

Based on the foregoing evidence, the appellant requested a reduced total assessment of \$103,408 which would reflect a market value of \$310,255 or \$249.00 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 \$114,139. The subject's assessment reflects a market value of \$347,033 or \$278.52 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, where board of review comparables #1 and #4 are the same properties as the appellant's comparable sales #4 and #3, respectively. 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, wood siding or brick and wood siding exterior construction that were built from 1956 to 1962. 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.

Finally, the Board finds that the evidence submitted by both parties depicted that the subject property was purchased via warranty deed in January 2017 for a price of \$315,000 or \$252.81 per square foot of living area, including land. The property record card for the subject supplied by the board of review does not depict any building permits issued recently.

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 record evidence supports that a reduction in the subject's assessment is warranted.

The parties submitted a total of six comparable sales, three of which were common to both parties, for the Board's consideration. With the exception of board of review comparable #3, the dwellings are superior to the subject with central air conditioning. Furthermore, three of the comparables are superior with recreation rooms, whereas the subject has an inferior unfinished basement. The six comparables in the record sold from January 2018 to November 2019 for prices ranging from \$345,000 to \$421,750 or from \$227.72 to \$295.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$347,033 or \$278.52 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 characteristics of no central air conditioning and an unfinished basement as compared to many of the comparable properties presented by the parties. Based on this evidence and after considering adjustments for the subject's inferior characteristics, the Board finds the subject property, but for age, is most similar to board of review comparable sale #3 and is also inferior to appellant's comparable sale #1, and thus 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: 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

Nels Leutwiler, 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