



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

APPELLANT: Nels Leutwiler  
DOCKET NO.: 19-05134.001-R-1  
PARCEL NO.: 12-20-202-019

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:** \$71,701  
**IMPR.:** \$30,589  
**TOTAL:** \$102,290

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 1,364 square feet of living area. The dwelling was constructed in 1961. Features of the home include a concrete slab foundation, central air conditioning and a 352 square foot garage. The property has a 9,890 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 a grid analysis with six properties, although only four of the properties includes sales data either on the grid or from a Multiple Listing Service (MLS) data sheet. However, in this appeal, the Lake County Board of Review also presented appellant's comparable #6 as its own comparable #1, thus the Board will utilize this information to analyze a total of five comparable sales presented by the appellant identified as comparables #1, #2, #3, #5

and #6. These comparables are located in the same assessment neighborhood code as the subject. The parcels range in size from 10,500 to 12,380 square feet of land area and are improved with one-story or ranch-style dwellings of brick, wood siding or brick and wood siding construction that were built from 1956 to 1969. The homes range in size from 1,358 to 1,566 square feet of living area and feature either full or partial basements, with finished area and one of which is also a walkout-style. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 550 square feet of building area. Utilizing both the appellant's data and the board of review's data, these five comparables sold from May 2018 to May 2019 for prices ranging from \$335,000 to \$421,750 or from \$220.83 to \$295.34 per square foot of living area, including land.

In a brief filed with the appeal, counsel asserted that an appraisal prepared by Gayle Sullivan dated December 2018 was also being submitted; the Board finds no appraisal in this record. Additionally, a Multiple Listing Service (MLS) data sheet was submitted for comparable #5 depicting the property was rehabbed in 2014.

Based on the foregoing evidence, the appellant requested a reduced total assessment of \$102,290 which would reflect a market value of \$306,901 or \$225.00 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 \$105,771. The subject's assessment reflects a market value of \$321,590 or \$235.77 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, #3 and #4 are the same properties as the appellant's comparable sales #6, #3 and #5, 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 1969. The homes range in size from 1,347 to 1,623 square feet of living area and feature either full or partial basements, four of which have finished area and one of which is also a walkout-style. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 408 to 483 square feet of building area. The comparables sold from January 2018 to November 2019 for prices ranging from \$370,000 to \$421,750 or from \$239.46 to \$295.34 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 record evidence establishes that a reduction in the subject's assessment is warranted.

The parties submitted a total of seven comparable sales, three of which are common to both parties, for the Board's consideration. Each of the comparable dwellings are superior to the subject in foundation type by having a full or partial basement, one of which is also a walkout-style and most of which have finished area, as compared to the subject's concrete slab foundation. Additionally, each comparable has one or two fireplaces whereas the subject dwelling lacks a fireplace. The subject also has the smallest garage of each of the comparable sales in the record. The seven comparables sold from January 2018 to November 2019 for prices ranging from \$335,000 to \$421,750 or from \$220.83 to \$295.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$321,590 or \$235.77 per square foot of living area, including land, which is below the comparable sales in this record in terms of overall value and within the range in a per-square-foot basis, which appears to be excessive given the subject's inferior foundation type, smaller garage and lack of a fireplace when compared to these other sales in the record. Based on this evidence and after considering appropriate adjustments for 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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