



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

APPELLANT: Dale Knutell  
DOCKET NO.: 20-00738.001-R-1  
PARCEL NO.: 04-15-312-013

The parties of record before the Property Tax Appeal Board are Dale Knutell, 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 **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:** \$6,376  
**IMPR.:** \$61,899  
**TOTAL:** \$68,275

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 2020 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 is improved with two dwellings situated on a 16,200 square foot site. Dwelling #1 is a 1-story home of wood siding exterior construction with 872 square feet of living area.<sup>1</sup> Dwelling #1 was constructed in 1949 and features a full basement and a 264 square foot attached garage. Dwelling #2 is a 1-story home of vinyl siding exterior construction with 1,354 square feet of living area. Dwelling #2 was constructed in 1980 and features a full basement. The property is located in Zion, Zion Township, Lake County.

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<sup>1</sup> Additional details regarding the subject property not reported or not correctly set forth by the appellant are found in the subject's property record card presented by the board of review.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales<sup>2</sup> located from 0.49 of a mile to 1.13 miles from the subject property. The parcels range in size from 8,446 to 10,001 square feet of land area and are improved with 1-story homes ranging in size from 672 to 1,038 square feet of living area. The dwellings were built from 1939 to 1956. Each home has a basement. Three homes have central air conditioning and one home has a fireplace. Four comparables each have a garage ranging in size from 440 to 660 square feet of building area. The comparables sold from May 2019 to February 2020 for prices ranging from \$80,000 to \$125,000 or from \$89.07 to \$147.32 per square foot of living area, including land.

The appellant submitted a brief contending that comparables #2 and #3 were recently rehabbed as depicted in listing sheets for these properties presented by the appellant.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$39,236 which would reflect a market value of \$117,720 or \$52.88 per square foot of living area,<sup>3</sup> 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 \$68,275. The subject's assessment reflects a market value of \$205,092 or \$92.13 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted multiple grid analyses. One grid contains information on four comparable sales for Dwelling #1, where comparable #1 and #2 are the same properties as the appellant's comparables #5 and #4, respectively. These comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 8,520 to 12,670 square feet of land area and are improved with 1-story homes of aluminum, vinyl, or wood siding exterior construction ranging in size from 656 to 1,008 square feet of living area. The dwellings were built from 1932 to 1952. Two homes each have a basement, one home has a crawl space foundation, and one home has a concrete slab foundation. Three homes have central air conditioning and one home has a fireplace. Each comparable has a garage ranging in size from 264 to 528 square feet of building area. The comparables sold from June 2019 to March 2020 for prices ranging from \$80,000 to \$125,000 or from \$112.10 to \$147.32 per square foot of living area, including land.

The board of review also submitted two grid analyses containing information on ten comparable sales for Dwelling #2, which for ease of reference have been renumbered as comparables #1 through #10.<sup>4</sup> Comparable #4 is the same property as the appellant's comparable #3. These ten comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 7,800 to 12,670 square feet of land area and are improved with 1-

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<sup>2</sup> The appellant presented six comparables but only provided sales data for five comparables. It is unclear whether these comparables relate to Dwelling #1, Dwelling #2, or both dwellings as the appellant describes the age and garage of Dwelling #1 but describes the dwelling size of Dwelling #2.

<sup>3</sup> The price per square foot has been calculated based on the subject's combined 2,226 square feet of living area for both dwellings on the subject property.

<sup>4</sup> Comparable #5 for Dwelling #2 is the same property as comparable #4 for Dwelling #1.

story homes of brick, aluminum siding, or wood siding exterior construction ranging in size from 1,008 to 1,232 square feet of living area. The dwellings were built from 1952 to 1985. Eight homes each have a basement and two homes each have a crawl space foundation. Seven homes have central air conditioning and three homes each have one or two fireplaces. Each comparable has a garage ranging in size from 384 to 864 square feet of building area. The comparables sold from April 2019 to December 2020 for prices ranging from \$104,900 to \$167,900 or from \$101.06 to \$145.19 per square foot of living area, including land.

The board of review submitted a brief highlighting that the subject property is improved with two dwellings, along with copies of the subject's property record card detailing each of the dwellings.

Based on this evidence, the board of review requested the subject's assessment be sustained.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board notes that none of the properties presented by the parties is improved with two dwellings like the subject parcel. Moreover, the Board finds that the appellant failed to disclose that there are two dwellings on the subject parcel, even though the appellant had an opportunity to submit rebuttal evidence to challenge the board of review's contention that the subject property is improved with two dwellings. Consequently, the Board will address each improvement separately based on the comparables presented in the record.

With respect to Dwelling #1, the record contains a total of seven comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the appellant's comparable #2, the appellant's comparable #5/board of review's comparable #1, and the board of review's comparables #3 and #4, due to substantial differences from Dwelling #1 in dwelling size, foundation type, and/or garage amenity.

The Board finds the best evidence of market value for Dwelling #1 to be the appellant's comparables #1 and #3 and the appellant's comparable #4/board of review's comparable #2, which are relatively similar to Dwelling #1 in dwelling size, age, location, and some features, although these comparables have much larger garages than Dwelling #1 and two of these comparables have central air conditioning unlike Dwelling #1, suggesting downward adjustments would be needed to make these properties more similar to Dwelling #1. These most similar comparables sold from May 2019 to February 2020 for prices ranging from \$88,000 to \$125,000 or from \$89.07 to \$146.71 per square foot of living area, including land.

With respect to Dwelling #2, the record contains a total of fourteen comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's

comparables #1, #2, #4, and #5, the appellant's comparable #3/board of review's comparable #4, and the board of review's comparables #1, #3, #5, due to substantial differences from Dwelling #2 in dwelling size and/or age.

The Board finds the best evidence of market value for Dwelling #2 to be the board of review's comparables #2 and #6 through #10, which are more similar to Dwelling #2 in dwelling size and age, although these comparables are smaller and older homes than Dwelling #2, suggesting upward adjustments would be needed to make these properties more similar to Dwelling #2. However, these comparables have garages and three of these comparables have central air conditioning, which are not features of Dwelling #2, suggesting downward adjustments for these features would be needed to make these comparables more similar to Dwelling #2. These most similar comparables sold from July 2019 to December 2020 for prices ranging from \$118,500 to \$167,900 or from \$105.80 to \$145.19 per square foot of living area, including land.

The most similar comparables for Dwelling #1 and Dwelling #2 have combined sale prices ranging from \$206,500 to \$292,900. The subject's assessment reflects a market value of \$205,092 or \$92.13 per square foot of living area, including land, which is just below the range established by the best comparable sales in this record. 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:

September 20, 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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