



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

APPELLANT: Neal S. Tuinstra  
DOCKET NO.: 20-01268.001-R-1  
PARCEL NO.: 14-06-405-002

The parties of record before the Property Tax Appeal Board are Neal S. Tuinstra, the appellant; 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:** \$22,826  
**IMPR.:** \$83,702  
**TOTAL:** \$106,528

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 property consists of a one-story raised ranch-style dwelling of brick and wood siding exterior construction with 2,352 square feet of living area.<sup>1</sup> The dwelling was constructed in 1970 and is approximately 50 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a two-car garage containing 832 square feet of building area. The property has an approximately 37,980 square foot site and is located in Lake Zurich, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$320,000 as of November 30, 2020. The appraisal was prepared by Cindy Gotshall, a Certified Residential

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<sup>1</sup> The board of review reported a dwelling size of 2,330 square feet, however the Board finds the more detailed property sketch presented in the appraisal to be the best evidence of dwelling size in the record.

Real Estate Appraiser. The purpose of the appraisal was to determine the market value of the subject property for a refinance transaction.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value by using four comparable sales and two active listings located within 1.67 miles of the subject. The comparables are improved with ranch, raised ranch, or split-level dwellings of wood siding, vinyl siding, or brick and wood siding exterior construction ranging in size from 1,598 to 2,210 square feet of living area. The dwellings are 37 to 80 years old. Each comparable has central air conditioning, a fireplace, and a two-car garage. Three of the comparables have basements with finished area. Four of the homes sold from December 2019 to September 2020 for prices ranging from \$293,750 to \$324,000 or from \$155.77 to \$189.30 per square foot of living area, including land. Comparables #5 and #6 depict active listings with asking prices of \$304,000 and \$309,000 or \$137.56 and \$148.27 per square foot of living area, including land, respectively. Adjustments were applied for differences between the comparables and the subject property for financing concessions, site size, dwelling size, bathroom count, basement finish, and porch/patio/deck area to arrive at adjusted prices ranging from \$304,930 to \$334,600. Based on this data, the appraiser arrived at a market value of \$320,000 or \$136.05 per square foot of living area, including land, as of November 30, 2020. The appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$117,301. The subject's assessment reflects a market value of \$352,361 or \$149.81 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 information on three comparable sales. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,392 to 1,456 square feet of living area. The dwellings were constructed from 1971 to 1988. Each dwelling has central air conditioning, one fireplace, a lower level with finished area, and a garage ranging in size from 440 to 680 square feet of building area. The parcels range in size from 6,400 to 11,080 square feet of land area. The comparables sold from April to November 2019 for prices ranging from \$352,000 to \$358,000 or from \$241.76 to \$255.68 per square foot of living area, including land. Based on this evidence, 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 an appraisal and three comparable sales for the Board's consideration. The Board finds the best evidence of market value to be the appraisal submitted by the appellant

estimating the subject property had a market value of \$320,000 or \$136.05 per square foot of living area, including land, as of November 30, 2020. The appraisal was completed using similar comparable properties when compared to the subject and contained appropriate adjustments to the comparable properties, which further advances the credibility of the report. The subject's assessment reflects a market value above the appraised value. The board of review's unadjusted comparable sales, all of which are outside of the subject's neighborhood assessment code, more than 2.83 miles from the subject, and significantly smaller dwellings, do not overcome the weight given to the appellant's appraisal. Based on the evidence in this record, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is justified. Since market value has been established, the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue shall apply.

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:

August 23, 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

Neal S Tuinstra  
25031 N Virginia Ave  
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085