



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

APPELLANT: Doug Meyer  
DOCKET NO.: 20-04376.001-R-1  
PARCEL NO.: 11-20-410-008

The parties of record before the Property Tax Appeal Board are Doug Meyer, 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:** \$56,663  
**IMPR.:** \$78,258  
**TOTAL:** \$134,921

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 part 1-story and part 2-story dwelling of brick and frame exterior construction with 2,019 square feet of living area.<sup>1</sup> The dwelling was constructed in 1965. Features of the home include a basement with finished area,<sup>2</sup> central air conditioning, a fireplace and a 430 square foot garage. The property has an approximately 10,080 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming 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 \$390,000 as of March 7, 2018. In

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<sup>1</sup> The Board finds the best description of the size and design of the subject was found in the subject's property record card which contained a schematic diagram with dimensions and calculations.

<sup>2</sup> The appellant's appraisal disclosed the subject has 549 square feet of finished basement area.

estimating the subject's market value, the appraiser developed the sales comparison utilizing three comparable sales which have varying degrees of similarity to the subject in location, age, dwelling size, and features. The comparables sold in October 2017 and January 2018 for prices ranging from \$382,500 to \$415,000 or from \$194.20 to \$254.83 per square foot of living area, including land. The appraiser also provided a cost approach with an estimated market value of \$395,341.

The appellant also submitted a grid analysis on three comparable sales located within .29 of a mile from the subject. The comparables are reported to have sites that range in size from 9,973 to 11,878 square feet of land area and improved with 2-story dwellings of brick and frame exterior construction that were built in 1966 and 1968. The dwellings range in size from 2,175 to 2,377 square feet of living area. Each comparable has a basement,<sup>3</sup> central air conditioning, and a garage ranging in size from 410 to 583 square feet of building area. The appellant's evidence disclosed comparables #1 and #3 were rehabs in 2012 and 2019, respectively. The comparables sold in April 2019 or July 2020 for prices ranging from \$380,000 to \$510,000 or from \$174.59 to \$225.17 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$134,921. The subject's assessment reflects an estimated market value of \$405,290 or \$200.74 per square foot of living area including land when applying the 2015 three-year average median level of assessment for Lake County of 33.29%.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within .23 of a mile from the subject property. Board of review comparable #3 is the same property as appellant's comparable sale #3. The comparables are situated on sites containing ranging in size from 9,970 to 10,410 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 1,792 to 2,265 square feet of living area. The dwellings were constructed from 1968 to 1976. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 410 to 856 square feet of building area. The comparables sold from April 2019 to August 2020 for prices ranging from \$381,250 to \$517,000 or from \$199.91 to \$236.83 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **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.

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<sup>3</sup> The Multiple Listing Service sheet associated with comparable sale #1 disclosed this home has finished basement area.

The Board gave little weight to the value conclusion in the appellant's appraisal dated March 7, 2018 which is 21 months prior to the January 1, 2020 assessment date and less probative of the subject's market value. Likewise, the comparable sales utilized in the appraisal sold at least 24 months prior to the assessment date of January 1, 2020 and were less likely to be indicative of market value.

The record also contains six comparable sales for the Board's consideration where one comparable was common to both parties. These comparables are relatively similar to the subject in location, age, dwelling size and some features. These comparables sold from April 2019 to August 2020 for prices ranging from \$380,000 to \$510,000 or from \$174.59 to \$236.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$405,290 or \$200.74 per square foot of living area, including land, which falls within the range established by the comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported.

Based on this record, the Board finds the appellant failed to prove by a preponderance of the evidence that 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.

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Chairman



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Member



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Member



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Member



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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 21, 2023



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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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COUNTY

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