



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

APPELLANT: Timothy Bowling  
DOCKET NO.: 20-04385.001-R-1  
PARCEL NO.: 11-17-112-009

The parties of record before the Property Tax Appeal Board are Timothy Bowling, 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:** \$59,200  
**IMPR.:** \$122,430  
**TOTAL:** \$181,630

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 2-story dwelling of wood siding exterior construction with 3,048 square feet<sup>1</sup> of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 528 square foot garage. The property has an approximately 10,116 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales with the same neighborhood code as the subject property and located within 0.21 of a mile from the subject. The appellant reported that the comparables are improved with 2-story dwellings of brick or frame with brick exterior

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<sup>1</sup> The parties disagree as to the subject's dwelling size. The Board finds the best evidence of the subject's size to be the property record card and schematic drawing of the property presented by the board of review.

construction that range in size from 2,756 to 3,468 square feet of living area and are situated on sites that range in size from 9,871 to 17,062 square feet of land area. The dwellings were built in 1987 or 1988. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a 495 to 574 square foot garage. The properties sold from March to July 2019 for prices ranging from \$430,000 to \$555,000 or from \$156.02 to \$183.33 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$170,720 reflecting a market value of \$512,211 or \$168.05 per square foot of living area, land included, when using 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 \$181,630. The subject's assessment reflects an estimated market value of \$545,599 or \$179.00 per square foot of living area, land included, when applying the 2020 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 five comparable sales located within 0.58 of a mile from the subject and with four of these comparables having the same neighborhood code as the subject property. Board of review comparable #2 is the same property as the appellant's comparable #3.<sup>2</sup> The comparables are improved with 2-story<sup>3</sup> dwellings of wood siding exterior construction that range in size from 2,970 to 3,439 square feet of living area and are situated on sites that range in size from 9,870 to 16,470 square feet of land area. The dwellings were built from 1986 to 1988 with effective built dates from 1986 to 2000. Each comparable has an unfinished basement with one having a walkout design, central air conditioning, one fireplace, and a 400 to 607 square foot garage. Comparable #5 has an inground swimming pool. The properties sold from May 2019 to December 2020 for prices ranging from \$540,000 to \$725,000 or from \$181.82 to \$210.87 per square foot of living area, land included. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight comparable sales for the Board's consideration, including the parties' one common comparable. The Board gives less weight to the appellant's comparable #2 as well

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<sup>2</sup> The parties differ as to the property characteristics for the common property in the record. The Board will use the board of view's description of the property since these property characteristics were not refuted by the appellant.

<sup>3</sup> Board of review comparable #3 has ground floor area of 1,108 with above ground area of 3,439 square feet suggesting this is a part 2-story dwelling.

as board of review comparables #3 and #5 which differ from the subject in dwelling size or has an inground swimming pool, which is not a feature of the subject.

The Board finds the best evidence of market value to be the parties' five remaining comparables which are more similar to the subject in location, design, age, dwelling size, and most features. These properties sold from March 2019 to December 2020 for prices ranging from \$430,000 to \$653,500 or from \$156.02 to \$210.87 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$545,599 or \$179.00 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not warranted.

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

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: February 21, 2023



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

Timothy Bowling, 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