



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

APPELLANT: Brian Westphal  
DOCKET NO.: 20-04386.001-R-1  
PARCEL NO.: 11-17-112-004

The parties of record before the Property Tax Appeal Board are Brian Westphal, 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.:** \$140,388  
**TOTAL:** \$199,588

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 brick and wood siding exterior construction with 3,314 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 484 square foot garage. The dwelling has an inground swimming pool.<sup>1</sup> The property has an approximately 10,918 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 0.14 of a mile from the subject. The appellant reported

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<sup>1</sup> The board of review indicated that the subject property has an inground swimming pool that was not disclosed by the appellant.

that the comparables are improved with 2-story dwellings of brick or frame with brick exterior construction that range in size from 2,756 to 3,468 square feet 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 471 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 \$182,252 reflecting a market value of \$546,811 or \$165.00 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 \$199,588. The subject's assessment reflects an estimated market value of \$599,543 or \$180.91 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 four comparable sales located within 0.51 of a mile from the subject and with two of these comparables having the same neighborhood code as the subject property. The comparables are improved with 2-story<sup>2</sup> dwellings of wood siding exterior construction that range in size from 3,099 to 3,635 square feet and are situated on sites that range in size from 11,940 to 24,060 square feet of land area. The dwellings were built from 1981 to 1987 with effective built dates from 1987 to 2000. Each comparable has an unfinished basement with one having a walkout design, central air conditioning, one or two fireplaces, and a 483 to 616 square foot garage. Comparables #3 and #4 have inground swimming pools. The properties sold from May 2019 to October 2020 for prices ranging from \$653,500 to \$790,000 or from \$200.94 to \$217.33 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. The Board gives less weight to the appellant's comparables #1 and #4 which differ from the subject in dwelling size.

The Board finds the best evidence of market value to be the parties' six remaining comparables which are more similar to the subject in age, dwelling size, and most features. Four comparables lack inground swimming pools, a feature of the subject, suggesting upward adjustments to them

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

for this difference would be necessary to make them more equivalent to the subject. Nevertheless, these properties sold from May 2019 to October 2020 prices ranging from \$540,000 to \$790,000 or from \$160.03 to \$217.33 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$599,543 or \$180.91 per square foot of living area, land included, which falls within the range established by the best comparables 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

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COUNTY

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