



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

APPELLANT: Anna Gabler  
DOCKET NO.: 20-04767.001-R-1  
PARCEL NO.: 14-04-405-001

The parties of record before the Property Tax Appeal Board are Anna Gabler, 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 **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:** \$43,569  
**IMPR.:** \$138,576  
**TOTAL:** \$182,145

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 dwelling of brick exterior construction with 2,954 square feet of living area. The dwelling was constructed in 1988. Features of the home include a walk-out style basement with finished area,<sup>1</sup> central air conditioning, two fireplaces, and a garage containing 1,056 square feet of building area. The property has an approximately 95,820 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 1.1 miles of the subject. The comparables consist of one-story dwellings of brick or frame exterior construction ranging in size from 2,530 to 2,837 square feet of living area. The homes were built from 1979 to 1987 with comparable #2 having an effective age of 1991. Each dwelling has central air

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<sup>1</sup> The appellant submitted a property sketch noting that the subject has finished basement area.

conditioning, one or two fireplaces, a basement with one having finished area,<sup>2</sup> and a garage ranging in size from 925 to 1,987 square feet of building area. The parcels range in size from 40,347 to 42,954 square feet of land area. The comparables sold from April to June 2019 for prices ranging from \$384,500 to \$455,000 or from \$151.98 to \$171.42 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$172,191, for an estimated market value of \$537,627 or \$182.00 per square foot of living area, 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 \$185,713. The subject's assessment reflects a market value of \$557,864 or \$188.85 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 four comparable sales located within 2.2 miles of the subject. The comparables consist of one-story or part one-story and part two-story<sup>3</sup> dwellings of brick or wood siding exterior construction ranging in size from 2,240 to 2,743 square feet of living area. The dwellings were built from 1967 to 2004. Each dwelling has central air conditioning, one or two fireplaces, an unfinished basement, and a garage ranging in size from 546 to 912 square feet of building area. The parcels range in size from 50,450 to 78,460 square feet of land area. The comparables sold from February 2019 to June 2020 for prices ranging from \$435,000 to \$560,000 or from \$193.22 to \$206.56 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 a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the board of review's comparables #1, #3, and #4 due to differences in age, dwelling size, and/or design when compared to the subject. Additionally, board of review comparable #1 is located more than two miles from the subject.

The Board finds the best evidence of market value to be the appellant's comparable sales and board of review comparable sale #2, which are similar to the subject in age, dwelling size, and

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<sup>2</sup> The appellant also submitted a Multiple Listing Service (MLS) listing sheet for comparable #1, which notes finished basement area.

<sup>3</sup> Although the board of review's grid describes comparable #3 as a one-story dwelling, the grid reports a 1,296 square foot ground floor and a 2,256 square foot above ground living area, indicating that this property is a part two-story dwelling.

most features, noting that three of the comparables lack finished basement area suggesting upward adjustments would be necessary to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$384,500 to \$530,000 or from \$151.98 to \$193.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$557,864 or \$188.85 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per-square-foot basis, but above the range overall. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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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Lake County Courthouse  
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