



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

APPELLANT: Hely Tobler  
DOCKET NO.: 21-03949.001-R-1  
PARCEL NO.: 15-25-205-003

The parties of record before the Property Tax Appeal Board are Hely Tobler, 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:** \$84,089  
**IMPR.:** \$108,062  
**TOTAL:** \$192,151

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 2021 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 frame exterior construction with 3,174 square feet of living area. The dwelling was constructed in 1964 and has an effective age of 1971. Features of the home include a crawl-space foundation, central air conditioning, a fireplace, and a garage containing 700 square feet of building area. The property has a 51,984 square foot site and is located in Riverwoods, Vernon 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 .78 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of 2-story dwellings of frame exterior construction ranging in size from 2,612 to 3,405 square feet of living area. The homes were built from 1964 to 1985. Each dwelling has central air conditioning, one to three fireplaces, and a garage ranging in size from 600 to 651 square feet of building area.

Comparable #1 has a finished lower level and comparable #3 has a hot tub. The parcels range in size from 41,076 to 92,347 square feet of land area. The comparables sold from March to December 2020 for prices ranging from \$325,000 to \$620,000 or from \$124.43 to \$196.83 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$123,774, for an estimated market value of \$371,359 or \$117.00 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 \$192,151. The subject's assessment reflects a market value of \$577,898 or \$182.07 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 1.31 miles of the subject, one of which is in the subject's assessment neighborhood. Comparable #5 is the same property as appellant comparable #3. The comparables consist of 1.5-story or 2-story dwellings of wood siding, brick and wood siding, or Dryvit exterior construction ranging in size from 2,947 to 3,334 square feet of living area. The dwellings were built from 1957 to 1985, with comparable #1 having an effective age of 1965. Each dwelling has central air conditioning, one or two fireplaces, and either a concrete slab or crawl-space foundation. Four comparables each have garage ranging in size from 600 to 794 square feet of building area. Comparable #5 has a hot tub. The parcels range in size from 29,620 to 84,940 square feet of land area. The comparables sold from December 2020 to September 2021 for prices ranging from \$605,000 to \$675,500 or from \$196.83 to \$212.08 per square foot of living area, including land. The board of review also submitted Multiple Listing Service sheets for appellant comparable #1 and board of review comparable #1, as well as a PTAX-203 Real Estate Transfer Declaration for appellant comparable #2 noting that the sale was not advertised. 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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board, with one comparable being common to the parties. The Board gives less weight to the appellant's comparable #1, which appears to be an outlier due to its much lower sale price compared to the other comparables in the record. The Board gives reduced weight to appellant comparable #2, which was not advertised for sale or exposed on the open market according to the PTAX-203 Real Estate Transfer Declaration. The Board also gives

diminished weight to board of review comparables #1 through #3 due to their location more than one mile from the subject.

The Board finds the best evidence of market value to be the parties' shared comparable and board of review comparable sale #4, which are similar to the subject in dwelling size, location, design, and some features. These most similar comparables sold for prices of \$605,000 and \$620,000 or for \$196.83 and \$201.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$577,898 or \$182.07 per square foot of living area, including land, which is below the two best comparable sales in this record. 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 not 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.



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:

December 19, 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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