



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

APPELLANT: Natalie Reinkemeyer  
DOCKET NO.: 21-04366.001-R-2  
PARCEL NO.: 12-32-401-008

The parties of record before the Property Tax Appeal Board are Natalie Reinkemeyer, 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:** \$165,352  
**IMPR.:** \$410,250  
**TOTAL:** \$575,602

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 1.75-story dwelling of brick exterior construction with 6,298 square feet of living area. The dwelling was constructed in 1927 and is approximately 93 years old. The dwelling has a reported effective age of 1936.<sup>1</sup> Features of the home include an unfinished basement, central air conditioning, five fireplaces and a 1,294 square foot attached garage. The property also has a 1,530 square foot inground swimming pool and two bath houses, each containing 81 square feet of building area. The property has an approximately 66,320 square foot site and is located in Lake Forest, Shields Township, Lake County.

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<sup>1</sup> The subject's property record card presented by the board of review revealed the subject dwelling was remodeled in 2007 and has an effective age of 1936, which was unrefuted by the appellant. Additionally, the subject's property record card disclosed the subject property has an inground swimming pool and two bath houses, which were not reported by the appellant.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales with the same assessment neighborhood code as the subject and located from .68 to 1.64 miles from the subject property. The comparables have sites that range in size from 41,151 to 84,506 square feet of land area and are improved with 1.5-story or 2-story dwellings ranging in size from 5,537 to 7,009 square foot of living area. The dwellings were built from 1953 to 2002 with comparables #2 and #3 having reported effective ages of 1984 and 1967, respectively. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 725 to 1,138 square feet of building area. The comparables sold from May 2020 to May 2021 for prices ranging from \$1,350,000 to \$1,610,000 or from \$192.61 to \$290.77 per square foot of living area, including land.

Based on this 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 of \$611,273. The subject's assessment reflects a market value of \$1,838,415 or \$291.90 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. The board of review also disclosed that the first year of the general assessment cycle for the subject property was 2019. Additionally, the board of review reported that a township equalization factor of 0.9945 was applied in 2021.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales with the same assessment neighborhood code as the subject and located from .67 to 1.53 miles from the subject property. The board of review's comparables #2 and #4 are the same properties as the appellant's comparables #3 and #2, respectively. The comparables have sites that range in size from 35,920 to 85,200 square feet of land area and are improved with 1.5-story, 1.75-story or 2-story dwellings of wood siding, stone, brick, brick and wood siding or wood/asphalt shingle exterior construction ranging in size from 5,537 to 7,644 square feet of living area. The dwellings were built from 1910 to 1960 but have reported effective ages ranging from 1931 to 1984. The comparables each have a basement, four of which have finished area. Each comparable has central air conditioning, two to four fireplaces and a garage ranging in size from 552 to 1,175 square feet of building area. Comparable #5 has an inground swimming pool. The comparables sold from December 2020 to November 2021 for prices ranging from \$1,430,000 to \$1,750,000 or from \$228.94 to \$290.77 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

The Property Tax Appeal Board takes judicial notice that this property was the subject matter of an appeal before the Board the prior year under Docket Number 20-02969.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$578,785 based on the evidence submitted by the parties. Furthermore, the Board finds that the subject property for tax year 2021 is owner-occupied since the appellant's mailing address is the same as the subject property address as depicted on the Residential Appeal petition and in the subject's property record card, which also revealed the subject received the general homestead exemption for the 2021 tax year.

**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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2020 tax year under Docket No. 20-02969.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$578,785. The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2020 and 2021 tax years are within the same general assessment period and an equalization factor of 0.9945 was applied in Shields Township in 2021. Furthermore, the decision of the Property Tax Appeal Board for the 2020 tax year has not yet been reversed or modified upon review and there was no evidence the subject property subsequently sold establishing a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$575,602, which is less than the 2021 assessment of the subject property of \$611,273.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains six comparable sales submitted by the parties to support their respective positions, as two sales were common to the parties. The comparables have varying degrees of similarity when compared to the subject and sold from May 2020 to November 2021 for prices ranging from \$1,350,000 to \$1,750,000 or from \$192.61 to \$290.77 per square foot of living area, including land. The subject's assessment after reduction reflects a market value of \$1,731,134 or \$274.87 per square foot of living area, land included, which is within the range of the best comparable sales both in terms of overall market value and on a price per square foot basis. The Board finds on this record that the comparables demonstrate the subject property, once reduced as an owner-occupied property, is correctly valued for assessment purposes.

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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APPELLANT

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COUNTY

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