



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

APPELLANT: Richard Doppelt  
DOCKET NO.: 22-01474.001-R-1  
PARCEL NO.: 15-36-205-007

The parties of record before the Property Tax Appeal Board are Richard Doppelt, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:** \$71,151  
**IMPR.:** \$212,908  
**TOTAL:** \$284,059

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 2022 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 two-story dwelling of frame exterior construction with 4,117 square feet of living area. The dwelling was constructed in 1998. Features of the home include an unfinished basement, central air conditioning, one fireplace and an 837 square foot garage. The property has an approximately 22,444 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 0.33 of a mile from the subject property. The comparables have sites that range in size from 21,006 to 22,147 square feet of land area and are improved with two-story dwellings of frame exterior construction ranging in size from 3,912 to 4,477 square feet of living area. The dwellings were built in 1996 or 1997. Each comparable has a basement, with two having finished area. Each dwelling has

central air conditioning, one or two fireplaces and a garage ranging in size from 690 to 776 square feet of building area. The properties sold in August 2020 and September 2021 for prices ranging from \$665,786 to \$786,000 or from \$166.16 to \$200.66 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$245,623 which reflects a market value of \$736,943 or \$179.00 per square foot of living area, land included, 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 \$284,059. The subject's assessment reflects a market value of \$852,262 or \$207.01 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.47 of a mile from the subject property. Board of review comparable #2 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 21,001 to 42,333 square feet of land area and are improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 3,912 to 4,077 square feet of living area. The homes were built in 1995 or 1997. Each comparable has a finished basement, central air conditioning, one fireplace and a garage ranging in size from 680 to 798 square feet of building area. The properties sold from July to September 2021 for prices ranging from \$785,000 to \$1,099,000 or from \$200.66 to \$269.56 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 five comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to appellant comparables #1 and #2 which sold in 2020, less proximate in time to the January 1, 2022 assessment date than other properties in the record. The Board gives less weight to the board of review's comparable #3 which has a larger site size when compared to the subject's site.

The Board finds the best evidence of market value to be appellant comparable #3 and board of review comparables #1 and #2, which includes the common property. These two best

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<sup>1</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

comparables sold proximate to the assessment date at issue in this appeal and are similar to the subject in location, age, design, dwelling size, site size and other features. However, both of these best comparables has a finished basement in contrast to the appellant's unfinished basement suggesting downward adjustments are needed to make these properties more equivalent to the subject. These comparables sold in July and September 2021 for prices of \$785,000 and \$945,000 or for \$200.66 and \$232.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$852,262 or \$207.01 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and no reduction in the subject's assessment is 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



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 20, 2024



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

Richard Doppelt, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 3  
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085