



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

APPELLANT: Dorothy and Ralph Wenzel  
DOCKET NO.: 23-00750.001-R-1 through 23-00750.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Dorothy and Ralph Wenzel, the appellants, by attorney Kyle Gordon Kamego, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-00750.001-R-1	13-10-100-007	59,033	158,314	\$217,347
23-00750.002-R-1	13-10-100-010	229	0	\$229

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2023 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 1.5-story dwelling of frame exterior construction with 2,905 square feet of living area.<sup>1</sup> The dwelling was constructed in 1954 and is approximately 69 years old, with an effective age of 1962. Features of the home include a crawl space foundation, central air conditioning, a fireplace, a 3-car garage with square feet of building area, a 405 square foot boat house, a pond, a 2,272 square foot barn, and a 1,000 square foot steel frame outbuilding. The property is a river front site with a combined 206,039 square feet, or 4.73 acres, of land area and is located in Cary, Cuba Township, Lake County.

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<sup>1</sup> The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appellants' appraisal which contains a more precise sketch with measurements than presented by the board of review in the subject's property record card.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$550,000 as of January 1, 2023. The appraisal was prepared by Cindy Gotshall, a certified residential real estate appraiser, to determine the market value of the subject as of January 1, 2023.

The appraisal includes photographs of the subject property, including photographs of the subject's outbuilding, pond, and river frontage. The appraiser indicated the subject also has a barn but it was not explained whether the barn is the same improvement as the outbuilding.

Under the sales comparison approach, the appraiser selected five comparable sales located from 1.39 to 3.67 miles from the subject. The parcels range in size from 0.73 of an acre to 4 acres of land area and are improved with "traditional" style homes ranging in size from 2,263 to 3,980 square feet of living area. The dwellings range in age from 31 to 95 years old. Three comparables each have a basement with finished area. Each comparable has central air conditioning and a 3-car or an 8-car garage. One comparable has a workshop. One comparable has a waterfront view and one comparable has a pond view. The comparables sold from August to December 2022 for prices ranging from \$455,000 to \$580,000 or from \$144.47 to \$256.30 per square foot of living area, including land. The appraiser adjusted the comparables for sale or financing concessions and for differences from the subject to arrive at adjusted prices ranging from \$506,700 to \$637,700. The appraiser concluded a value for the subject of \$550,000 as of January 1, 2023.

The appellants submitted final decisions of the board of review disclosing the subject's total combined assessment of \$217,576. The subject's assessment reflects a market value of \$654,758 or \$225.39 per square foot of living area, land included, when using the 2023 three year average median level of assessment for Lake County of 33.23% as determined by the Illinois Department of Revenue.

Based on this evidence the appellants requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment, the board of review submitted information on six comparable sales located within the same assessment neighborhood code as the subject and from 0.13 of a mile to 1.66 miles from the subject, together with a map depicting the locations of these comparables in relation to the subject, with comparables #2 through #6 depicted as being on the Fox River like the subject.

The parcels range in size from 15,878 to 153,331 square feet of land area and are improved with 1-story, split-level, or 2-story homes of frame, brick, or brick and frame exterior construction ranging in size from 2,346 to 3,429 square feet of living area. The dwellings were built from 1915 to 2006 with comparables #3, #5, and #6 having effective ages of 1969, 1933, and 1950, respectively. Five homes each have a basement, two of which have finished area. Each home has central air conditioning and a garage ranging in size from 610 to 954 square feet of building area. Four homes each have one or two fireplaces. One comparable has a boat house. The comparables sold from April 2021 to August 2023 for prices ranging from \$525,000 to \$876,000 or from \$196.85 to \$275.80 per square foot of living area, including land.

The board of review submitted a brief from the township assessor's office contending the appraisal sales are not in the same township as the subject and appraisal sales #4 and #6 were not listed for sale. It was argued that only appraisal sale #5 is a waterfront property whereas five of the board of review's comparables are waterfront properties. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants submitted an appraisal and the board of review submitted six comparable sales in support of their respective positions before the Board. The Board gives less weight to the appraised value conclusion as the appraiser did not describe all of the subject's improvements, describing only one outbuilding or barn and excluding the boat house, resulting in adjustments that do not provide for these features of the subject. Moreover, the appraiser did not make adjustments to the comparables for age despite significant differences from the subject in age. For these reasons, the Board finds the appraisal states a less reliable and/or credible opinion of value and the Board will instead consider the raw sales presented in the appraisal and by the board of review.

The record contains a total of eleven comparable sales for the Board's consideration. The Board gives less weight to the appraisal sales #1 through #4 and the board of review's comparable #1, which are not waterfront properties like the subject, and the appraisal sale #5 which is located more than three miles from the subject. The Board gives less weight to the board of review's comparables #5 and #6 which sold less proximate in time to the assessment date than the other sales in this record.

The Board finds the best evidence of market value to be the board of review's comparables #2, #3, and #4, which sold more proximate in time to the assessment date and are more similar to the in location, but have varying degrees of similarity to the subject in design, dwelling size, age, site size, and features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from \$675,000 to \$775,000 or from \$196.85 to \$275.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$654,758 or \$225.39 per square foot of living area, land included, which is below the range established by best comparable sales in terms of total market value and within the range on a per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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: \_\_\_\_\_

May 20, 2025



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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