



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

APPELLANT: Rusty Metcalf
DOCKET NO.: 24-01399.001-R-1
PARCEL NO.: 03-35-304-037

The parties of record before the Property Tax Appeal Board are Rusty Metcalf, 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: \$39,276
IMPR.: \$146,770
TOTAL: \$186,046

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 2024 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 wood siding exterior construction with 3,067 square feet of living area. The dwelling was constructed in 1991 and is approximately 33 years old. Features of the home include a basement, central air conditioning, a fireplace, a 938 square foot garage and a 576 square foot carport.¹ The property has an approximately 44,431 square foot site and is located in Wadsworth, Newport Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable properties that are located from .36 of a mile to 1.27 miles from the subject property. The comparables have sites that range in size from approximately 41,818 to 87,351 square feet of land area. The comparables are improved with

¹ The board of review disclosed the subject has a 576 square foot carport, which was not reported by the appellant nor was it refuted by the appellant.

1.5-story or 2-story dwellings of wood frame exterior construction ranging in size from 2,568 to 3,636 square feet of living area. The dwellings are from 24 to 69 years old. The comparables each have a basement, central air conditioning, a fireplace and a garage ranging in size from 454 to 853 square feet of building area. The comparables sold from June 2023 to July 2024 for prices ranging from \$389,900 to \$582,501 or from \$137.64 to \$182.95 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$163,557, which would reflect a market value of \$490,720 or \$160.00 per square foot of living area, including land, when using 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 \$186,046. The subject's assessment reflects a market value of \$558,194 or \$182.00 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on three comparable properties that have the same assessment neighborhood code as the subject and are located from .53 to .71 of a mile from the subject property. The board of review's comparable #1 is the same property as the appellant's comparable #5. The comparables have sites ranging in size from 40,106 to 108,974 square feet of land area. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,176 to 3,745 square feet of living area. The dwellings are from 23 to 33 years old. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 792 to 996 square feet of building area. The comparables sold from August 2022 to February 2024 for prices ranging from \$582,501 to \$657,000 or from \$175.43 to \$185.74 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparables #2 and #3 due to their distant locations from the subject being more than one mile away. The Board has given reduced weight to board of review comparable #2 due to its substantially larger site size and dwelling size, when compared to the subject. The Board has also given reduced weight to

² 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). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

board of review comparable #3 which has a sale date that occurred 16 months prior to the lien date at issue and is thus less likely to be reflective of the subject's market value as of the January 1, 2024 assessment date.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #4, along with the parties' common comparable, the appellant's comparable #5/board of review #1, which sold proximate in time to the assessment date at issue and are overall more similar to the subject in location, site size, design and age. However, the Board finds two of the three dwellings are superior to the subject in dwelling size and each comparable has features with varying degrees of similarity when compared to the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these three properties sold from June to September 2023 for prices ranging from \$490,000 to \$582,501 or from \$137.64 to \$182.95 living area, including land. The subject's assessment reflects a market value of \$558,194 or \$182.00 per square foot of living area, including land, falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparable 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: January 20, 2026



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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