



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Dru Diesner
DOCKET NO.: 24-01565.001-R-1
PARCEL NO.: 11-07-100-021

The parties of record before the Property Tax Appeal Board are Dru Diesner, 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:	\$65,060
IMPR.:	\$104,892
TOTAL:	\$169,952

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 split-level dwelling of brick exterior construction with 1,758 square feet of living area. The dwelling was constructed in 1956 and is approximately 68 years old. Features of the home include a basement/lower level with finished area, 1½ bathrooms, central air conditioning, a fireplace, and a 2,308 square foot garage. The property has an approximately 89,734 square foot site and is located in Libertyville, Libertyville 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 from 1.93 to 2-miles from the subject. None of the comparables have the same assigned assessment neighborhood code as the subject. The parcels range in size from 10,000 to 10,513 square feet of land area which are each improved with split-level dwellings of brick and frame or frame with brick exterior construction.

The dwellings range in age from 59 to 63 years old and range in size from 1,790 to 1,864 square feet of living area. Each comparable has a basement/lower level with finished area, 2½ bathrooms, central air conditioning, and a fireplace. Comparable #3 also has a swimming pool. The comparables sold from September to December 2022 for prices ranging from \$440,000 to \$480,000 or from \$236.05 to \$268.16 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$158,790 which would reflect a market value of approximately \$476,370 or \$270.97 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$169,952. The subject's assessment reflects a market value of \$509,907 or \$290.05 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales none of which are located in the subject's neighborhood code. The comparables are located from 3.04 to 3.685-miles from the subject. The parcels range in size from 19,956 to 82,888 square feet of land area and are each improved with a split-level dwelling of frame exterior construction. The homes are 56 to 64 years old and range in size from 1,506 to 2,261 square feet of living area. The homes have basement/lower levels with finished area, 2 to 3½ bathrooms, central air conditioning, and a garage ranging in size from 572 to 1,100 square feet of building area. Three dwellings each have one to three fireplaces. The comparables sold from September 2022 to May 2024 for prices ranging from \$470,000 to \$715,000 or from \$282.45 to \$474.77 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 a total of seven suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #2, #3 and #4, due to differences in dwelling sizes of more than 14% to more than 28%, when compared to the subject dwelling.

The Board finds the best evidence of market value is found in the appellant's comparables along with board of review comparable #1, which present varying degrees of similarity to the subject.

¹ 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 issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2024.

The subject dwelling is older than these four best comparables, indicating downward adjustments to the comparables would be appropriate to make them more equivalent to the subject. Likewise, there are differences in dwelling size, basement size, fireplace amenity, and/or garage size/garage amenity when compared to the subject which also necessitate adjustments. The best four comparables sold from September 2022 to May 2024 for prices ranging from \$440,000 to \$480,000 or from \$236.05 to \$282.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$509,907 or \$290.05 per square foot of living area, including land, which is above the best comparable sales in this record both in terms of overall value and on a per-square-foot of living area basis, which the Board finds to be logical as the subject has a 2,308 square foot garage as compared to one garage (board of review comparable #1) of 1,100 square feet and three comparables that lack garages.

Based on this evidence and after considering appropriate adjustments to the best comparable sales in the record for differences from the subject to make the comparables more equivalent 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: _____

C E R T I F I C A T I O N

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Dru Diesner, 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