



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

APPELLANT: Glen Westphal  
DOCKET NO.: 24-01570.001-R-1  
PARCEL NO.: 11-08-310-027

The parties of record before the Property Tax Appeal Board are Glen Westphal, 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:** \$70,802  
**IMPR.:** \$234,001  
**TOTAL:** \$304,803

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 two-story dwelling of frame with brick exterior construction with 3,341 square feet of living area. The dwelling was constructed in 2004 and is approximately 20 years old. Features of the home include a basement, central air conditioning, four fireplaces, a 690 square foot garage, and a 648 square foot inground swimming pool.<sup>1</sup> The property has an approximately 21,970 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 four comparable sales located in the same neighborhood code as the subject and within .29 of a mile from the subject. The parcels range in size from 14,948 to

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<sup>1</sup> The parties did not disclose the subject's pool feature. However, the Board finds the best description of the subject is found in its property characteristics sheet submitted by the board of review which was not refuted by either party.

24,140 square feet of land area which are each improved with two-story dwellings of brick, frame, or frame with brick exterior construction. The dwellings range in age from 24 to 33 years old and range in size from 3,108 to 3,908 square feet of living area. Each comparable has an unfinished basement, central air conditioning, one or three fireplaces, and a garage ranging in size from 651 to 754 square feet of building area. The comparables sold from November 2023 to June 2024 for prices ranging from \$775,000 to \$970,000 or from \$198.31 to \$293.49 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$250,550 which would reflect a market value of approximately \$751,650 or \$224.98 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 \$304,803. The subject's assessment reflects a market value of \$914,500 or \$273.72 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same neighborhood code as the subject. All of the comparables are located within .29 of a mile from the subject. Board of review comparables #2, #3 and #4 are the same properties as appellant's comparables #2, #4 and #3, respectively. The parcels range in size from 14,948 to 24,140 square feet of land area and are each improved with a two-story dwelling of brick, frame, brick with frame, or frame with brick exterior construction. The homes range in age from 22 to 32 years old and range in size from 3,108 to 3,393 square feet of living area. Each comparable has a basement, central air conditioning, one to three fireplaces, and a garage ranging in size from 651 to 754 square feet of building area. The comparables sold from November 2023 to July 2024 for prices ranging from \$875,000 to \$1,150,000 or from \$267.83 to \$338.93 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 five suggested comparable sales, three of which were common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #3 and #4 and well as board of review comparables #3 and #4, which are common comparables, due to the differences in age in

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<sup>2</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). 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 30's when compared to the subject 20-year-old dwelling when there are other comparables in the record more similar to the subject in age.

The Board finds the best evidence of market value is found in the appellant's comparable #2/board of review comparable #2 and board of review comparable #1, which present varying degrees of similarity to the subject in location, age, dwelling size, foundation, air conditioning, fireplace count, and garage capacity. There are differences in age, dwelling size, basement size, fireplace count, and/or garage size when compared to the subject which necessitate adjustments to make them more equivalent to the subject. Moreover, neither of the comparables was reported to have an inground swimming pool amenity, a feature of the subject property, which indicates upward adjustments to each of these comparables are warranted to make them more equivalent to the subject. The best comparables sold in November 2023 to July 2024 for prices of \$875,000 and \$1,150,000 or for \$267.83 and \$338.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$914,500 or \$273.72 per square foot of living area, including land, which is bracketed by the best comparable sales in this record both in terms of overall value and on a per-square-foot of living area basis, despite that the subject has an additional pool feature, not present in either of the best comparable properties.

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: \_\_\_\_\_

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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