FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: William Reigle
DOCKET NO.: 24-01578.001-R-1
PARCEL NO.: 11-16-403-024

The parties of record before the Property Tax Appeal Board are William Reigle, 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:	$39,261
IMPR.:	$139,174
TOTAL:	$178,435

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 exterior construction with 2,231 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, a fireplace, and a 473 square foot garage. The property has an approximately 6,408 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 five comparable sales located from 1.33 to 1.89-miles from the subject. None of the comparables have the same assigned assessment neighborhood code as the subject. No lot size information was provided. The parcels are each improved with a two-story dwelling of frame exterior construction. The dwellings range in age from 18 to 47 years old and range in size from 2,024 to 2,332 square feet of living area. Each comparable has an unfinished basement, central air conditioning, and three comparables each have a garage of either 370 or 400 square feet of building area. One comparable has a fireplace. The comparables sold from March to December 2023 for prices ranging from $320,600 to $460,000 or from $139.76 to $208.91 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of $131,616 which would reflect a market value of approximately $394,848 or $176.98 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 $176,435. The subject's assessment reflects a market value of $529,358 or $237.27 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 three comparable sales which are located in the same neighborhood code as the subject and within .13 of a mile from the subject. The parcels range in size from 2,762 to 5,491 square feet of land area and are each improved with a two-story dwelling of frame exterior construction. The homes are either 7 or 20 years old and range in size from 2,032 to 2,260 square feet of living area. Each comparable has a basement, central air conditioning, and a garage ranging in size from 440 to 484 square feet of building area. Two comparables each have a fireplace. The comparables sold from June 2022 to March 2025 for prices ranging from $570,000 to $605,000 or from $263.27 to $280.51 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 eight suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant’s comparables #1 and #2 as well as board of review comparable #3, due to their differing ages ranging from 7 to 47 years old when compared to the 20-year-old subject.

The Board finds the best evidence of market value is found in the appellant’s comparables #3, #4 and #5 as well as board of review comparables #1 and #2, which present varying degrees of similarity to the subject. The comparable range in age from 18 to 21 years old which are each similar to the 20 year-old subject but necessitate some adjustments to make the comparables

[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.

more similar to the subject in age. The comparables are similar to the subject in dwelling size with relatively slight differences that necessitate adjustments as well as differences in basement size and/or garage size to make the comparables more equivalent to the subject. The primary difference between the subject and the best five comparables concerns garage capacity and/or garage amenity which necessitate upward adjustments to appellant's comparable #3 and #4, which lack garage amenities, and necessitate adjustments to both appellant's comparable #5 and board of review comparable #2 for differences in garage size. The best comparables sold from March 2023 to March 2025 for prices ranging from $410,000 to $605,000 or from $197.26 to $271.18 per square foot of living area, including land. The subject's assessment reflects a market value of $529,358 or $237.27 per square foot of living area, including land, which is within the range of the best comparable sales in this record both in terms of overall value and on a per-square-foot of living area basis, including land.

Based on this evidence and after considering appropriate adjustments to the 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

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