



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

APPELLANT: Aaron Wiegel
DOCKET NO.: 24-02067.001-R-1
PARCEL NO.: 14-26-105-063

The parties of record before the Property Tax Appeal Board are Aaron Wiegel, the appellant, by Ronald Kingsley, attorney-at-law 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: \$110,013
IMPR.: \$352,361
TOTAL: \$462,374

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 is improved with a three-story dwelling of brick exterior construction that contains 5,998 square feet of living area.¹ The dwelling was constructed in 2001 and is approximately 23 years old. Features of the home include a full walk-out basement that is 75% finished, central air conditioning, four fireplaces, 6½ bathrooms, and an attached 4-car garage with 1,127 square feet of building area. The property has a 44,207 square foot site located in Kildeer, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of

¹ The Board finds the best description and evidence of the size of the subject dwelling is contained in the appellant's appraisal that contains a sketch of the dwelling with dimensions and calculations of the size of the subject home.

\$1,350,000 as of June 1, 2023.² The appraisal was prepared by Stephanie Penelli, an Illinois Certified Residential Real Estate Appraiser, and Steven S. Albert an Illinois Certified General Real Estate Appraiser. The purpose of the appraisal was to develop an opinion of market value for the use for divorce resolution. The client was identified as Beerman, LLP. The fee simple property rights were appraised. The appraisers determined the highest and best use of the property as improved is the present use. In discussing market conditions, the appraisers indicated the property value trend is showing an increase over the last twelve months.

The appraisers developed the sales comparison approach to value using four comparable sales improved with two-story dwellings of brick, brick and cedar or brick and stone exterior construction that range in size from 4,658 to 6,372 square feet of living area. The homes were built from 2001 to 2006. Each comparable has a full basement with finished area and one being a walk-out design, central air conditioning, two or three fireplaces, and a 3-car or 4-car garage. The comparables have three, four or five full bathrooms and one or two half bathrooms. These properties have sites ranging in size from 39,478 to 44,867 square feet of land area. The comparables are located in Kildeer from .21 to .69 of a mile from the subject property. The sales occurred from September 2022 to May 2023 for prices ranging from \$1,212,000 to \$1,437,500 or from \$225.60 to \$260.20 per square foot of living area, land included. The appraisers adjusted the comparables for such items as concessions, date of sale/time, view, room count, gross living area, walk-out basement, garage size, patio/decking, and number of fireplaces to arrive at adjusted prices ranging from \$1,324,000 to \$1,382,500. The appraisers indicated the subject had an indicated value under the sales comparison approach of \$1,350,000. The appellant requested the subject's total assessment be reduced to \$449,955.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$462,374. The subject's assessment reflects a market value of \$1,387,261 or \$231.29 per square foot of living area, land included, when using 5,998 square feet of living area and the statutory level of assessment of 33.33%.³

The board of review submitted comments from the Ela Township Assessor explaining the subject's assessment was reduced by the Lake County Board of Review for the 2023 tax year to reflect the appraised value contained in the appellant's appraisal of \$1,350,000. The only change to the subject's 2024 assessment was the application of the township equalization factor of 1.0276. The assessor asserted that the same 2023 appraisal was submitted as evidence for the instant 2024 appeal before the Property Tax Appeal Board.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales composed of two-story dwellings of frame or brick exterior construction that range in size from 5,367 to 5,733 square feet of living area. The homes were built in 2001 and 2002. Each property has a basement, central air conditioning, four or five full

² The appraisal indicated the subject property had an indicated value under the sales comparison approach of \$1,350,000 but in the reconciliation portion of the report the appraisal indicated the subject had a value of \$1,300,000 as of June 1, 2023.

³ Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2024.

bathrooms, one or two half bathrooms, and a garage ranging in size from 958 to 1,292 square feet of building area. The comparables have two, three, or five fireplaces. The comparables have sites ranging in size from 45,094 to 90,057 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from .103 to .286 of a mile from the subject. Comparables #1 and #2 are located on the same street as the subject property. The sales occurred in July 2023 or July 2024 for prices ranging from \$1,489,000 to \$1,825,000 or from \$277.44 to \$318.33 per square foot of living area, land included.

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 Board finds the best evidence of market value to be the appraisal comparable sales #1 and #4 as well as the board of review comparable sales that sold most proximate in time to the assessment date from May 2023 to July 2024 for prices ranging from \$1,212,000 to \$1,825,000 or from \$246.79 to \$318.33 per square foot of living area, including land. These comparables are similar to the subject in location, age, and most features with the exception each dwelling is smaller than the subject dwelling requiring upward adjustments to make them more equivalent to the subject in size. The subject's assessment reflects a market value of \$1,387,261 or \$231.29 per square foot of living area, including land, is within the total price range but below the range on a per square foot of living area basis as established by the best comparable sales in the record demonstrating the subject is not overvalued. Less weight is given appraisal comparable sales #2 and #3 due to the sales not occurring as proximate in time to the assessment date as the best sales in this record. Based on this evidence the Board finds the subject's assessment reflects the property's fair cash value and 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: March 17, 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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