



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

APPELLANT: Rusty Metcalf
DOCKET NO.: 25-00473.001-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: \$40,423
IMPR.: \$152,145
TOTAL: \$192,568

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 2025 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 frame exterior construction with 3,067 square feet of living area. The dwelling was constructed in 1991 and is 34 years old, with a remodel in 1994. Features of the home include a basement, central air conditioning, a fireplace, a 938 square foot garage, and a 576 square foot carport. The property has a 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 three comparable sales located from .1 of a mile to 1.19 miles from the subject. The comparables consist of 1.5-story or 2-story dwellings of frame exterior construction ranging in size from 2,793 to 3,315 square feet of living area. The homes are 35 to 70 years old. Each dwelling has a basement, central air conditioning, a fireplace, and a garage ranging in size from 454 to 1,176 square feet of building area. The parcels range in size

from 40,001 to 87,351 square feet of land area. The comparables sold from February to November 2024 for prices ranging from \$370,000 to \$575,000 or from \$126.67 to \$173.45 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$152,312, for an estimated market value of \$456,982 or \$149.00 per square foot of living area, including land, when applying 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 \$192,568. The subject's assessment reflects a market value of \$577,762 or \$188.38 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located from 2.07 to 3.38 miles from the subject. The comparables consist of 1-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,518 to 2,971 square feet of living area. The dwellings are 21 to 34 years old. Each dwelling has a basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 740 to 850 square feet of building area. The parcels range in size from 45,302 to 201,683 square feet of land area. The comparables sold from July 2023 to December 2024 for prices ranging from \$587,000 to \$600,000 or from \$197.58 to \$238.28 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 six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the board of review's comparable #2, which sold less proximate to the assessment date at issue. The Board finds the parties' remaining comparables sold proximate to the assessment date and have varying degrees of similarity to the subject in age, location, design, site size, and features. These most similar comparables sold for prices ranging from \$370,000 to \$600,000 or from \$126.67 and \$238.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$577,762 or \$188.38 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The appellant's comparable #1 is similar to the subject in age, most proximate to the subject in location, and similar in dwelling size, site size, and features. This comparable sold for a price of \$575,000 or \$173.45 per square foot of living area. The subject's slightly higher assessment is logical given the subject's newer effective age and 576 square foot carport. Based on this evidence and after considering adjustments to the best comparables for differences when compared 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: _____

October 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 9-215 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

Rusty Metcalf, 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