



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

APPELLANT: Ken Hohs  
DOCKET NO.: 16-03481.001-C-1  
PARCEL NO.: 11-23-401-068

The parties of record before the Property Tax Appeal Board are Ken Hohs, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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:** \$ 13,806  
**IMPR.:** \$ 91,146  
**TOTAL:** \$104,952

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 2016 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 single-tenant owner-occupied office warehouse condominium unit with 3,408 square feet of building area.<sup>1</sup> The building was constructed in 1993. The property is located in the Viking Park development in Green Oaks, Libertyville Township, Lake County.

In support of this argument the appellant submitted information on three comparable sales located in Libertyville. The comparables consist of office condominiums that were built in 1980 or 1999 and range in size from 2,776 to 4,400 square feet of building area. The comparables

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<sup>1</sup> The appellant reported a building size of 3,424 square feet for the subject but provided no support for the calculation. The board of review reported a building size of 3,408 square feet and submitted a copy of the subject's property record card. The appellant did not dispute the board of review's evidence with any rebuttal filing.

sold between May and October 2015 for prices ranging from \$200,000 to \$255,000 or from \$56.82 to \$91.86 per square foot of building area, including land.

Based on the foregoing evidence, the appellant requested application of the median sale price of \$64.14 per square foot to the subject property.<sup>2</sup>

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,952. The subject's assessment reflects a market value of \$316,502 or \$92.87 per square foot of building area, land included, when using the 2016 three year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In response to the comparable data presented by the appellant, the board of review contends that assessing records for comparable sale #1 depict a 2,608 square foot unit, not a 3,118 square foot unit which would modify the sale price per square foot to \$76.69. There was an error in the parcel number for sale #2, but as reported the sale of parcel number 11-23-401-088 supports the subject's assessment. Appellant's sale #3 was a bank foreclosure sale.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in close proximity to the subject property. The comparable commercial condominium units were each built in 1995 and consist of either one or two units. The comparables range in size from 2,213 to 5,517 square feet of building area and sold between December 2015 and May 2016 for prices ranging from \$220,000 to \$595,000 or from \$99.41 to \$138.93 per square foot of building area, including land.

Based on this evidence and argument, 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 properties to support their respective positions before the Property Tax Appeal Board. In the absence of rebuttal evidence, the Board finds that the board of review provided the best evidence of the size of appellant's comparable #1 and thus for purposes of analysis, the smaller unit size has been considered. The comparables in the record have varying degrees of similarity when compared to the subject property. The comparables in the record presented by the parties sold between May 2015 and May 2016 for prices ranging from \$200,000 to \$595,000 or from \$56.82 to \$138.93 per square foot of building

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<sup>2</sup> Given the appellant's error in the reported building size, the appellant's assessment request at 3,408 square feet is actually approximately \$64.43 per square foot.

area, including land. The subject's assessment reflects a market value of \$316,502 or \$92.87 per square foot of building area, including land, which is within the range established by the comparable sales in this record both in terms of overall value and on a per-square-foot basis. Furthermore, the subject's estimated market value based upon its assessment is well-supported by board of review comparable #3 that sold in late 2015 for \$99.41 per square foot of building area, including land. Based on this evidence 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.

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Chairman



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Member



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Member



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Member



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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: December 23, 2019



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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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COUNTY

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