



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

APPELLANT: Adam VanDommelen  
DOCKET NO.: 17-01794.001-R-1  
PARCEL NO.: 04-16-411-025

The parties of record before the Property Tax Appeal Board are Adam VanDommelen, 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:** \$4,793  
**IMPR.:** \$25,886  
**TOTAL:** \$30,679

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 2017 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 one-story dwelling of wood siding exterior construction with 1,158 square feet of living area. The dwelling was constructed in 1952. Features of the home include a crawl-space foundation, central air conditioning and a 576 square foot garage. The property has an 11,970 square foot site and is located in Zion, Zion 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 within .87 of a mile from the subject. The comparable parcels range in size from 5,680 to 15,960 square feet of land area which have each been improved with a one-story dwelling of aluminum or wood siding exterior construction that was built from 1945 to 1970. The homes range in size from 1,053 to 1,277 square feet of living area and feature crawl-space foundations. Comparables #2 and #3 each have central air conditioning. Comparable #3 also has a fireplace and a 480 square foot garage.

The comparables sold from July 2015 to October 2016 for prices ranging from \$21,500 to \$91,000 or from \$16.84 to \$75.02 per square foot of living area, including land. Based on this evidence, the appellant requested a total assessment of \$28,947 which would reflect a market value of \$86,850 or \$75.00 per square foot of living area, including land, at 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 \$30,679. The subject's assessment reflects a market value of \$92,546 or \$79.92 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In response to the appellant's comparable sales #1, #2 and #3, the board of review provided specific comments. Appellant's sale #1 reported "sold as is" and permits totaling \$14,000 were obtained along with the need for an occupancy permit from municipal authorities. As to appellant's comparable sale #2, the township assessor contends the reported sale price of \$110,000 is incorrect and the appellant's evidence indicated a corrected sale price of \$70,000 for this property; the board of review did not address whether the appellant's correction was accurate or not. As to appellant's sale #3, the township assessor indicated that with 2016 and 2017 equalization factors applied, the sale of this property supports the subject's current assessment.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within .871 of a mile from the subject. Board of review comparable #2 is the same property as appellant's comparable #3. The comparable parcels range in size from 5,680 to 15,960 square feet of land area which have each been improved with a one-story dwelling of brick, aluminum or wood siding exterior construction built from 1950 to 1970. The homes range in size from 1,098 to 1,330 square feet of living area and feature crawl-space foundations and central air conditioning. Two of the comparables each have a fireplace and three of the properties have garages ranging in size from 432 to 480 square feet of building area. The comparables sold from July 2015 to May 2017 for prices ranging from \$91,000 to \$110,000 or from \$75.02 to \$92.51 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its 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 seven comparables, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 which reportedly had significant condition issues at the time of sale as reported by the board of review and not refuted by the appellant. The Board has given

reduced weight to appellant's comparable #3/board of review comparable #2 and board of review comparable #4 as these properties each sold in 2015, a date more remote in time to the January 1, 2017 assessment date at issue and thus less likely to be indicative of the subject's estimated market value as other more recent sales contained in the record.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #4 along with board of review comparable sales #1 and #3. These most similar comparables sold between May 2016 and May 2017 for prices ranging from \$70,000 to \$110,000 or from \$58.87 to \$92.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$92,546 or \$79.92 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis and appears to be particularly well-supported by board of review comparable #1. 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.



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: September 15, 2020



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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