



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

APPELLANT: Peter Vole
DOCKET NO.: 19-04893.001-R-1
PARCEL NO.: 06-27-300-014

The parties of record before the Property Tax Appeal Board are Peter Vole, 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: \$17,844
IMPR.: \$44,265
TOTAL: \$62,109

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 2019 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 vinyl siding exterior construction with 1,388 square feet of living area. The dwelling was constructed in 1900. Features of the home include an unfinished basement. The property has a 35,270 square foot site and is located in Hainesville, Avon 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 properties located in Round Lake Park or Round Lake Beach and from .94 of a mile to 2.42 miles from the subject property. The comparables were reported to have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 4,600 to 7,340 square feet of land area. The comparables are improved with one-story or two-story dwellings of vinyl siding exterior construction ranging in size from 1,222 to 1,674 square feet of living area. The dwellings were

built from 1940 to 1954. The appellant reported that each comparable has a basement with three having finished area, two comparables have central air conditioning, two comparables each have a fireplace and two comparables each have a garage with either 576 or 984 square feet of building area. These properties sold from August 2018 to July 2019 for prices ranging from \$105,000 to \$176,400 or from \$80.52 to \$117.02 per square foot of living area, including land. The appellant provided the Multiple Listing Service listing sheet associated with the sale of comparable #4. Counsel for the appellant noted differences between the comparables and the subject. Based on this evidence, the appellant requested the subject's assessment be reduced to \$53,201, which would reflect a market value of \$159,619 or \$115.00 per square foot of living area, including land, when using 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 \$62,109. The subject's assessment reflects a market value of \$188,839 or \$136.05 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in Grayslake and from .55 to 1.27 miles from the subject property. The comparables have sites that range in size from 9,150 to 11,330 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of vinyl siding exterior construction ranging in size from 1,404 to 1,798 square feet of living area. The dwellings were built from 1900 to 1950 with comparables #1 and #2 having reported effective ages of 1934 and 1940, respectively. The comparables each have a basement, one of which has finished area. The board of review reported that two comparables have central air conditioning, two comparables each have a fireplace and each comparable has a garage that ranges in size from 312 to 936 square feet of building area. The properties sold from May 2018 to April 2019 for prices ranging from \$180,000 to \$213,000 or from \$118.46 to \$144.23 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 record contains seven suggested comparable sales for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to significant differences in location, site size, dwelling size, design, age and features. Nevertheless, these comparables sold from May 2018 to July 2019 for prices ranging from \$105,000 to \$213,000 or from \$80.52 to \$144.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$188,839 or \$136.05 per square foot of living area, including land, which falls within the range established by the comparable sales in this record both in terms of overall market value

and on a price per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

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 15, 2022



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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