



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

APPELLANT: VIP Holding Co., Peter Vole
DOCKET NO.: 20-04471.001-R-1
PARCEL NO.: 11-30-115-002

The parties of record before the Property Tax Appeal Board are VIP Holding Co., Peter Vole, the appellant, 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: \$14,885
IMPR.: \$56,982
TOTAL: \$71,867

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 2020 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 brick and frame exterior construction with 1,120 square feet of living area.¹ The dwelling was built in 1972. Features of the home include a basement, a lower level, central air conditioning, one fireplace and a 484 square foot garage. The property has a 7,370 square foot site and is located in Mundelein, Libertyville Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with the same assessment neighborhood code as the subject and are located within .22 miles from the subject. The properties have sites ranging in size from 7,180 to 8,760 square feet of land area and are improved with one-story dwellings of wood siding exterior construction ranging in size from

¹ The Board finds the best description of the subject property was found to be the subject's property record card submitted by the board of review.

1,012 to 1,104 square feet of living area. The dwellings were built from 1968 to 1975. Three comparables are reported to have basements with finished area. Each comparable has central air conditioning, one comparable has a fireplace and three comparables each have a garage ranging in size from 252 to 480 square feet of building area. The comparables have land assessments of \$10,418 and \$14,885 or from \$1.45 to \$2.03 per square foot of land area and have improvement assessments ranging from \$30,836 to \$48,227 or from \$30.47 to \$43.68 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,867. The subject property has a land assessment of \$14,885 or \$2.02 per square foot of land area and an improvement assessment of \$56,982 or \$50.88 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on two equity comparables with the same assessment neighborhood code as the subject and located within .24 miles from the subject. The comparables have land sizes of 7,300 and 8,000 square feet of land area and are improved with one-story dwellings of wood siding exterior construction with each containing 1,104 or 1,178 square feet of living area. The dwellings were constructed in 1975 and 1998, respectively. Each comparable has a basement, a lower level, central air conditioning and a garage with either 418 or 576 square feet of building area. The comparables have a land assessment of \$14,885 or \$1.86 and \$2.04 per square foot of land area and improvement assessments of \$57,564 and \$62,878 or \$52.14 and \$53.38 per square foot of living area. The board of review requests no change in the subject's assessment.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted six equity comparables for the Board's consideration.

As to the land assessment, the Board finds the comparables are similar to the subject in location and land size. The comparables have land assessments ranging from \$1.45 to \$2.04 per square foot of land area. The subject has a land assessment of \$2.02 per square foot of land area which falls within the range established by the comparables in the record. Based on this evidence the Board finds a reduction in the subject's land assessment is not justified.

As to the improvement assessment, the Board gives less weight to appellant's comparables #1 and #3 which lack a basement or a garage unlike the subject. The Board gives less weight to

board of review comparable #2 due to its considerably newer year built when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #4 along with board of review comparable #1 which overall are more similar to the subject in location, age, dwelling size, and features. These comparables have improvement assessments ranging from \$40,935 to \$57,564 or \$38.08 to \$52.14 per square foot of above ground living area. The subject property has an improvement assessment of \$56,982 or \$50.88 per square foot of above ground living area, which is within the range established by the best comparables in the record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

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:

August 23, 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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