



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

APPELLANT: VIP Holding Co., Peter Vole
DOCKET NO.: 20-04472.001-R-1
PARCEL NO.: 06-28-305-006

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: \$6,336
IMPR.: \$51,821
TOTAL: \$58,157

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 is improved with a tri-level dwelling of vinyl siding exterior construction containing 1,078 square feet of above ground living area.¹ The dwelling was constructed in 2007. Features of the home include a finished lower level, central air conditioning, and a garage with 420 square feet of building area. The property has a 4,800 square foot site and is located in Hainesville, Avon Township, Lake County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on four comparable sales each improved with a split-level or a raised ranch style dwelling of vinyl siding exterior construction that ranges in size from 864 to 1,136 square feet of above ground living area. The

¹ The appellant believes the subject is incorrectly identified as a tri-level style dwelling but did not provide any documentary evidence in support of this assertion while the board of review presented the subject's property record card. The Board finds the best description for the subject property was the board of review's evidence.

homes were built from 1962 to 2005. Each comparable has central air conditioning, one comparable has a fireplace and three comparables each have a 480 or 528 square foot garage. The properties have sites ranging in size from 4,670 to 5,660 square feet of land area and are located from .31 to 2.50 miles from the subject property. The sales occurred from August 2018 to January 2020 for prices ranging from \$102,189 to \$155,000 or from \$106.51 to \$146.78 per square foot of above ground living area, including land.

With respect to the assessment equity argument the appellant provided four comparables improved with split-level dwellings of vinyl siding exterior construction that range in size from 1,056 to 1,728 square feet of above ground living area. The homes were built from 2002 to 2006. Two comparables are reported to have basements. Each comparable has central air conditioning; one comparable has a fireplace; and three comparables each have a garage ranging in size from 400 to 552 square feet of building area. The properties have sites ranging in size from 3,450 to 4,790 square feet of land area and are located within .57 miles from the subject. These properties have land assessments ranging from \$4,550 to \$6,326 or \$1.32 per square foot of land area and improvement assessments ranging from \$41,938 to \$47,757 or from \$44.02 to \$40.30 per square foot of above ground living area.²

Based on the foregoing evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,157. The subject's assessment reflects a market value of \$174,698 or \$162.06 per square foot of above ground living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue. The subject property has a land assessment of \$6,336 or \$1.32 per square foot of land area and an improvement assessment of \$51,821 or \$48.07 per square foot of above ground living area.

In support of the subject's assessment the board of review submitted four comparable sales and three equity comparables. The four comparable sales are described as tri-level dwellings of vinyl siding exterior construction that range in size from 945 to 1,050 square feet of above ground living area. The dwellings were built from 1999 to 2006. Each comparable has a finished lower level, central air conditioning, and a garage ranging in size from 399 to 420 square feet of building area. One comparable has a fireplace and one comparable has a basement. The comparables have sites ranging in size from 4,360 to 5,230 square feet of land area and are located within .85 miles from the subject property. The sales occurred from April 2019 to May 2020 for prices ranging from \$172,000 to \$225,000 or from \$163.81 to \$238.10 per square foot of above ground living area.

The three equity comparables are described as tri-level dwellings of vinyl siding exterior construction that range in size from 1,122 to 1,180 square feet of above ground living area and were built in either 2003 or 2006. Each comparable has a finished lower level, central air conditioning and a garage ranging in size from 400 to 500 square feet of building area. The properties have sites ranging in size from 4,790 to 6,530 square feet of land area and are located within .62 miles from the subject property. The comparables have land assessments ranging

² The appellant incorrectly calculated the improvement assessment per square foot for comparable #4.

from \$6,601 to \$7,332 or for \$1.12 and \$1.32 per square foot of land area and improvement assessments ranging from \$55,837 to \$57,883 or from \$48.09 to \$49.77 per square foot of above ground living area.

Conclusion of Law

The appellant contends in part 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 on this basis.

The parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to appellant's comparable #1 due to its distant location being 2.5 miles away from the subject and appellant's comparables #2 and #3 as both sold in 2018 less proximate in time to the subject's January 1, 2020 assessment date than the other sales in the record. The Board gives less weight to board of review comparable #4 which has a basement unlike the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #4 and board of review comparable sales #1, #2 and #3. These comparables sold proximate in time to the assessment date and are similar to the subject in location, age, dwelling size and features. These properties sold from April 2019 to May 2020 for prices ranging from \$155,000 to \$191,200 or from \$146.78 to \$201.06 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$174,698 or \$162.06 per square foot of above ground living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

Alternatively, 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 this burden of proof and a reduction in the subject's assessment is not warranted.

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

As to the land assessment, the Board gives less weight to board of review comparable #1 due to its larger land size when compared to the subject. The parties' remaining comparables are more similar in land size to the subject and have a land assessment of \$1.32 per square foot of land area which is identical to the subject. 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 comparable #1 due to its larger dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #2, #3 and #4 along with the board of review comparables which are more similar to the subject in age, dwelling size, and some features. These comparables have improvement assessments ranging from \$45,790 to \$57,883 or \$40.30 to \$49.77 per square foot of above ground living area. The subject property has an improvement assessment of \$51,821 or \$48.07 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 an equity 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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