



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

APPELLANT: VIP Holding Co., Peter Vole  
DOCKET NO.: 20-04473.001-R-1  
PARCEL NO.: 15-24-108-004

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:** \$62,912  
**IMPR.:** \$99,774  
**TOTAL:** \$162,686

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 two-story dwelling of vinyl siding exterior construction containing 2,400 square feet of living area. The dwelling was constructed in 1971. Features of the home include an unfinished basement, central air conditioning, one fireplace and a garage with 462 square feet of building area. The property has a 20,470 square foot site and is located in Lincolnshire, Vernon 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 two-story dwelling of brick or wood siding exterior construction that ranges in size from 2,580 to 4,103 square feet of living area. The homes were built from 1965 to 1976. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 506 to 624 square foot garage. The properties have sites ranging in size from 20,040 to 25,700 square feet of land area and are located from .24 to 1.15 miles from the subject

property. The sales occurred from January 2019 to March 2020 for prices ranging from \$355,000 to \$387,000 or from \$86.52 to \$142.05 per square foot of living area, including land.

With respect to the assessment equity argument the appellant provided four comparables improved with conventional style dwellings of wood siding exterior construction that range in size from 2,376 to 2,632 square feet of living area. The homes were built from 1968 to 1975. Each comparable is reported to have a basement, central air conditioning, one fireplace, and a garage ranging in size from 462 to 529 square feet of building area. The properties have sites ranging in size from 20,040 to 21,340 square feet of land area and are located within .63 miles from the subject. These properties have land assessments ranging from \$44,833 to \$65,996 or \$2.19 and \$3.29 per square foot of land area and improvement assessments ranging from \$56,610 to \$93,312 or from \$21.94 to \$37.45 per square foot of living area.

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 \$162,686. The subject's assessment reflects a market value of \$488,693 or \$203.62 per square foot of 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 \$62,912 or \$3.07 per square foot of land area and an improvement assessment of \$99,774 or \$41.57 per square foot of living area.

In support of the subject's assessment the board of review submitted information on five comparables described as one, 1.5-story and four, 2-story dwellings of wood siding, brick, or brick and wood siding exterior construction that range in size from 2,565 to 2,744 square feet of living area. The dwellings were built from 1963 to 1972 with comparables #1, #3 and #4 have effective years built of 1975, 1970, and 1968, respectively. The comparables have basements with one finished with a recreation room. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 529 square feet of building area. The comparables have sites ranging in size from 20,040 to 20,910 square feet of land area and are located within .87 miles from the subject property. The sales occurred from March 2019 to February 2021 for prices ranging from \$550,000 to \$750,000 or from \$208.49 to \$274.73 per square foot of living area. The comparables have land assessments ranging from \$65,996 to \$69,773 or \$3.24 to \$3.46 per square foot of land area and improvement assessments ranging from \$110,824 to \$140,237 or from \$43.21 to \$51.37 per square foot of 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 nine comparable sales for the Board's consideration. The Board gives less weight to appellant's comparable #1, #3 and #4 due to having a distant location being 1.10 miles away and/or larger dwelling size when compared to the subject. The Board gives less weight to board of review comparable #3 which has finished basement area unlike the subject and to board of review comparable #5 which sold more remote in time to the subject's January 1, 2020 assessment date than the other sales in the record.

The Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review comparable sales #1, #2 and #3. These comparables sold proximate in time to the January 1, 2020 assessment date and are similar to the subject in location, age, dwelling size and features. These properties sold from January 2019 to August 2020 for prices ranging from \$366,500 to \$750,000 or from \$142.05 to \$274.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$488,693 or \$203.62 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 nine equity comparables for the Board's consideration.

As to the land assessment, the Board finds the comparables are similar to the subject in land size and have land assessments ranging from \$44,833 to \$69,773 or \$2.19 to \$3.46 per square foot of land area. The subject has a land assessment of \$62,912 or \$3.07 per square foot of land area which is 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 board of review comparable #4 which has finished basement area unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparables #1, #2, #3 and #5 which overall are more similar to the subject in location, age, dwelling size, and features. These comparables have improvement assessments ranging from \$56,610 to \$140,237 or from \$21.94 to \$51.37 per square foot of living area. Excluding the low and high assessment (appellant's comparable #2 and board of review comparable #1) yields a tighter range from \$69,129 to \$124,630 or from \$29.09 to \$46.85 per square foot of living area. The subject property has an improvement assessment of \$99,774 or \$41.57 per square foot of 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

VIP Holding Co., Peter Vole  
21791 W IL Route 120  
Grayslake, IL 60030

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085