



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

APPELLANT: VIP Holding Co., Peter Vole
DOCKET NO.: 20-04478.001-R-1
PARCEL NO.: 05-10-104-011

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: \$7,360
IMPR.: \$45,677
TOTAL: \$53,037

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 wood siding exterior construction with 1,031 square feet of living area.¹ The dwelling was constructed in 1943 but has a reported effective age of 1975. Features of the home include a basement with finished area, a fully finished attic,² central air conditioning and a 309 square foot garage. The property has a 5,250 square foot site and is located in Fox Lake, Grant Township, Lake County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal concerning both the land and improvement assessments. In support of these arguments, the appellant submitted information on eight comparables located from .22 of a mile to 1.67 miles

¹ The Board finds the best description of the subject dwelling's size is found in the subject's property record card submitted by the parties.

² According to the subject's property record card, the finished attic area is included in the square footage of living area.

from the subject property, five of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 6,500 to 11,770 square feet of land area. The comparables are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 810 to 1,080 square feet of living area. Comparable dwellings #1 through #4 were built from 1948 to 1965 with comparable #2 having an effective age of 1976. No dwelling ages were reported for comparables #5 through #8. Seven comparables have crawl space foundations. Comparable #8 has a walk-out basement with finished area. Six comparables have central air conditioning and five comparables each have a garage ranging in size from 258 to 880 square feet of building area. Comparables #7 and #8 sold in March 2019 and June 2020 for prices of \$147,000 and \$62,241 or for \$181.48 and \$65.11 per square foot of living area, including land, respectively. The comparables have land assessments ranging from \$8,191 to \$15,283 or from \$0.78 to \$1.41 per square foot of land area and improvement assessments ranging from \$28,667 to \$41,650 or from \$35.35 to \$41.76 per square foot of living area.

The appellant contends the subject property was a rental and the Village of Fox Lake “red tagged” the house, which scared the tenant into moving out. The appellant asserted that the drywall, doors, closets and flooring had to be removed because the basement and attic cannot be used as living space. The appellant contends the home has been vacant for over one year, because inspections were not done due to Covid. The appellant contends that an occupancy approval was granted at the end of December 2020. The appellant argued the exterior of the subject dwelling is faux plastic brick with faux mortar joints that have failed. The appellant contends the home is approved as a two bedroom dwelling with only 874 square feet of living space.

Based on this 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 \$53,037. The subject's assessment reflects a market value of \$159,318 or \$154.53 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 has a land assessment of \$7,360 or \$1.40 per square foot of land area and an improvement assessment of \$45,677 or \$44.30 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five comparables that have the same assessment neighborhood code as the subject and are located from .03 of a mile to 1.22 miles from the subject property. The comparables have sites that range in size from 5,590 to 16,360 square feet of land area. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 928 to 1,167 square feet of living area. The dwellings were built from 1948 to 1953 with comparables #2 and #4 having reported effective ages of 1976 and 1973, respectively. Two comparables each have an unfinished basement and three comparables each have a crawl space foundation. Each comparable has central air conditioning and a garage ranging in size from 240 to 880 square feet of building area. Comparable #4 sold in March 2017 for a price of \$156,000 or \$134.95 per square foot of living area, including land. The comparables have land assessments ranging from \$7,895 to \$18,449 or from \$1.13 to \$1.41 per square foot of land area and improvement

assessments ranging from \$36,502 to \$48,194 or from \$37.86 to \$42.62 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part that 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.

As an initial matter, the Board finds the appellant failed to provide substantive evidence including, but not limited to documentation to support his claim regarding the subject's dwelling size and finished basement area. There was no written documentation from the Village of Fox Lake stating the finished basement and finished attic of the subject dwelling had to be removed due to code violations and/or written documentation that the subject dwelling was no longer approved for occupancy. Furthermore, the appellant did not submit any interior photographs depicting that the subject's basement and attic were no longer finished.

The parties submitted three comparable sales for the Board's consideration, none of which are truly similar to the subject due to significant differences in location, lot size, foundation type and/or features. The Board finds the appellant failed to disclose the ages of his comparable sales #7 and #8 which prevented the Property Tax Appeal Board from performing a meaningful comparative analysis. Therefore, based on the appellant's limited market value evidence, the Board finds the appellant did not meet the burden of proving by a preponderance of the evidence that the subject is overvalued.

The appellant also argued assessment inequity as an alternative 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 failed to overcome this burden of proof.

With respect to the subject's improvement assessment, the record contains 13 comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables, as well as board of review comparables #3, #4 and #5 due to their lack of a basement, a feature of the subject and/or their distant locations being more than one mile away from the subject. Furthermore, two of the appellant's comparables lack central air conditioning and three of the appellant's comparables lack a garage, both features of the subject.

The Board finds the best evidence of improvement assessment equity to be board of review comparables #1 and #2. These two comparables are overall more similar to the subject in location, dwelling size, design and some features. The comparables have improvement assessments of \$46,027 and \$48,194 or \$42.62 and \$41.30 per square foot of living area, respectively. The subject has an improvement assessment of \$45,677 or \$44.30 per square foot of living area which falls below the two best comparables in the record in terms of overall assessment but above these comparables on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's improvement assessment is warranted.

With respect to the subject's land assessment, the record contains 13 comparables for the Boards consideration. The Board has given less weight to the appellant's comparables ##3, #5, #7 and #8, as well as board of review comparables #1 and #3 due to their larger site sizes when compared to the subject. Furthermore, the appellant's comparable #8 and board of review comparable #3 are located more than one mile away from the subject.

The Board finds the best evidence of land assessment equity to be the parties' remaining comparables, which are most similar to the subject in location and site size. The comparables have land assessments ranging from \$7,895 to \$9,176 or from \$1.24 to \$1.41 per square foot of land area. The subject has a land assessment of \$7,360 or \$1.40 per square foot of land area, which is supported by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's land assessment is justified. Therefore, no reduction in the subject's land assessment is warranted.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was inequitably assessed and no reduction in the subject's assessment is justified.

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.

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:

May 16, 2023



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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