



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

APPELLANT: VIP Holding Co., Peter Vole
DOCKET NO.: 20-04480.001-R-1 through 20-04480.002-R-1
PARCEL NO.: See Below

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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-04480.001-R-1	06-20-216-019	4,477	2,814	\$7,291
20-04480.002-R-1	06-20-216-020	4,477	27,470	\$31,947

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 two parcels improved with a 1.5-story dwelling of vinyl siding exterior construction with 1,168 square feet of living area.¹ The dwelling was constructed in 1955. Features of the home include a crawl space foundation and a 528 square foot detached garage. The property has a combined total site size of 8,712 square feet of land area and is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of this argument the appellant submitted information on four comparable properties with the same assessment neighborhood code as the subject and located from 1.03 to 1.19 miles from

¹ The parties identified the two parcels with PINs 06-20-216-019 and 06-20-216-020. The board finds the best description of each parcel is found in their property record cards provided by the board of review, which disclosed each parcel contains 4,356 square feet of land area for a combined total land area of 8,712 square feet, PIN 06-20-216-019 is improved with a 528 square foot garage and PIN 06-20-216-020 is improved with a 1.5-story dwelling.

the subject property. The comparables have sites that range in size from 4,600 to 6,970 square feet of land area. The appellant reported the comparables are improved with 1.5-story dwellings of vinyl siding exterior construction ranging in size from 1,004 to 1,320 square feet of living area. The dwellings were built from 1942 to 1947 with comparable #1 having a reported effective age of 1964. Two comparables each have a basement with finished area, two comparables have central air conditioning and two comparables each have a garage with either 352 or 440 square feet of building area. The comparables sold from October 2018 to March 2020 for prices ranging from \$40,000 to \$90,000 or from \$39.80 to \$68.18 per square foot of living area, including land. The comparables have land assessments ranging from \$4,925 to \$6,379 or from \$0.87 to \$1.04 per square foot of land area and improvement assessments ranging from \$7,548 to \$22,462 or from \$7.51 to \$22.37 per square foot of living area.

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

The board of review submitted two separate "Board of Review Notes on Appeal," one for each of the subject's parcel numbers. The subject's two parcels have a combined total assessment of \$39,238, which reflects a market value of \$117,867 or \$100.91 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 combined total land assessment of \$8,954 or \$1.03 per square foot of land area and a combined total improvement assessment of \$30,284 or \$25.93 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five comparable properties with the same assessment neighborhood code as the subject and located from .72 to 1.36 miles from the subject property. The comparables have sites that range in size from 5,000 to 13,540 square feet of land area. The comparables are improved with 1.5-story dwellings of vinyl siding exterior construction ranging in size from 1,005 to 1,317 square feet of living area. The dwellings were built from 1939 to 1951 with comparable #4 having a reported effective age of 1971. Each comparable has a crawl space foundation, two comparables have central air conditioning and three comparables each have a garage ranging in size from 396 to 800 square feet of building area. The comparables sold from January 2019 to November 2020 for prices ranging from \$117,000 to \$172,000 or from \$116.42 to \$147.93 per square foot of living area, including land. The comparables have land assessments ranging from \$5,140 to \$7,375 or from \$0.54 to \$1.03 per square foot of land area and improvement assessments ranging from \$24,645 to \$36,756 or from \$22.38 to \$30.08 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.

The parties submitted nine comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable sale #1 due to its sale date occurring in 2018, less proximate in time to the assessment date at issue, and thus less likely to be indicative of the subject's market value as of January 1, 2020. Furthermore, this sale appears to be an outlier due to its considerably lower sale price when compared to the other sales in the record. The Board has also given less weight to the appellant's comparables #2, #3 and #4, as well as board of review comparables #1, #4 and #5 due to differences from the subject in dwelling size, foundation type, actual age or effective age.

The Board finds the best evidence of market value to be board of review comparable sales #2 and #3, which are overall more similar to the subject in site size, dwelling size, foundation type, age and some features, except comparable #3 has central air conditioning, not a feature of the subject, suggesting a downward adjustment would be required to make this comparable more equivalent to the subject. These two comparables sold in May 2019 and November 2020 for prices of \$117,000 and \$145,000 or for \$116.42 and \$118.66 per square foot of living area, including land. The subject's combined total assessment reflects a market value of \$117,867 or \$100.91 per square foot of living area, including land, which is bracketed by the two best comparables in the record in terms of overall market value but below both comparables on a price per square foot basis. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

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 meet this burden of proof.

The record contains nine comparables for the Board's consideration. With respect to the subject's improvement assessment, the Board has given less weight to the appellant's comparable #1 as it appears to be an outlier due to its considerably lower improvement assessment when compared to the remaining comparables in the record. The Board has also given less weight to the appellant's comparables #2, #3 and #4, as well as board of review comparables #1, #4 and #5 due to differences from the subject in dwelling size, foundation type, actual age or effective age. The Board finds board of review comparables #2 and #3 are overall more similar to the subject in dwelling size, foundation type, design, age and some features, except comparable #3 has central air conditioning, not a feature of the subject, suggesting a downward adjustment would be required to make this comparable more equivalent to the subject. Nevertheless, these two comparables have improvement assessments of \$28,111 and \$36,756 or \$27.97 and \$30.08 per square foot of living area, respectively. The subject has a combined total improvement assessment of \$30,284 or \$25.93 per square foot of living area, which is bracketed by the two best comparables in the record in terms of overall improvement assessment but below both comparables on a per square foot basis. After considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's

improvement assessment is justified. Therefore, no reduction in the subject's improvement assessment is warranted.

With respect to the subject's land assessment, the record contains nine comparable properties for the Board's consideration. These properties have varying degrees of similarity when compared to the subject in land size. The Board finds of these nine comparables, one comparable has a larger site size and eight comparables have smaller site sizes, when compared to the subject. Nevertheless, the comparables have land assessments ranging from \$4,925 to \$7,375 or from \$0.54 to \$1.04 per square foot of land area. The subject has a combined total land assessment of \$8,954 or \$1.03 per square foot of land area, which falls above the range established by the comparables in the record in terms of overall land assessment but within the range on a square foot basis. Based on this record and after considering adjustments to the comparables for differences in site size when compared to the subject, the Board finds no reduction in the subject's land assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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: November 22, 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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