



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

APPELLANT: Valery Vanstaan  
DOCKET NO.: 20-05353.001-R-1  
PARCEL NO.: 16-16-203-001

The parties of record before the Property Tax Appeal Board are Valery Vanstaan, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$50,774  
**IMPR.:** \$118,763  
**TOTAL:** \$169,537

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 two-story dwelling of brick and wood siding exterior construction with 2,679 square feet of living area. The dwelling was constructed in 1977. Features of the home include a concrete slab foundation, central air conditioning, one fireplace and a 420 square foot garage. The property is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted two Multiple Listing Service (MLS) sheets and a grid analysis with information on three comparable sales located within 0.36 of a mile from the subject property. The comparables are improved with two-story dwellings with either 2,236 or 2,451 square feet of living area. The dwellings were built in 1977 or 1978. Two comparables have a basement with

finished area and one comparable has a concrete slab foundation.<sup>1</sup> Each home has central air conditioning, one fireplace and a garage with either 462 or 529 square feet of building area. The properties sold from June 2019 to April 2020 for prices ranging from \$423,000 to \$483,000 or from \$172.58 to \$216.01 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$157,152 which reflects a market value of \$471,503 or \$176.00 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$169,537. The subject's assessment reflects a market value of \$509,273 or \$190.10 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.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.32 of a mile from the subject property. Board of review comparable #3 is the same property as the appellant's comparable #1. The comparables are improved with one-story<sup>2</sup> or two-story dwellings of brick and wood siding exterior construction that range in size from 2,236 to 2,745 square feet of living area. The homes were built from 1977 to 1984. Each comparable has a concrete slab foundation, central air conditioning, one fireplace and a garage ranging in size from 441 to 529 square feet of building area. The properties sold from June 2019 to February 2021 for prices ranging from \$470,000 to \$565,000 or from \$171.22 to \$243.01 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends 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 record contains five comparable sales for the Board's consideration as one property was common to both parties. The Board gives less weight to appellant comparables #2 and #3 which have finished area in contrast to the subject's concrete slab foundation. The Board gives less weight to the board of review's comparable #2 which sold in 2021, less proximate to the January 1, 2020 assessment date than other properties in the record.

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<sup>1</sup> While the appellant's grid analysis reports each comparable property to have an unfinished basement, the MLS sheets for appellant comparables #2 and #3 disclose these homes to have finished basement area. The Board finds appellant comparable #1, a common property, to have a concrete slab foundation which was disclosed in the board of review's grid analysis.

<sup>2</sup> Board of review comparable #1 has ground floor area of 700 square feet with above ground area of 2,325 square feet, suggesting this is a part two-story dwelling.

The Board finds the best evidence of market value to be appellant comparable #1 along with board of review comparables #1 and #3, including the common property, which are more similar to the subject in location, age, design, dwelling size and other features. These two best comparables sold in June 2019 and April 2020 for prices of \$483,000 and \$565,000 or for \$216.01 and \$243.01 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$509,273 or \$190.10 per square foot of living area, including land, which is bracketed by the two best comparables in this record on an overall market value basis and below the two best comparables on a per square foot basis. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

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.

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Chairman



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Member



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Member



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Member



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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: March 21, 2023



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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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