



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

APPELLANT: Michael Varner  
DOCKET NO.: 21-04014.001-R-1  
PARCEL NO.: 11-29-110-015

The parties of record before the Property Tax Appeal Board are Michael Varner, 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:** \$32,995  
**IMPR.:** \$77,800  
**TOTAL:** \$110,795

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 2021 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 townhome of wood siding exterior construction with 1,813 square feet of living area.<sup>1</sup> The dwelling was constructed in 2003. Features of the home include a basement, central air conditioning, a fireplace and a 400 square foot garage. The property has an approximately 2,444 square foot site and is located in Vernon Hills, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales that have the same assessment neighborhood code as the subject and are located within .05 of a mile from the subject property. Two comparables have sites that contain either 1,877 or 2,026 square feet of land area. No site

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<sup>1</sup> The parties differ as to the story height of the subject dwelling. The Board finds the best evidence of story height is found in the photographic evidence provided by the appellant which depicts the subject as a two-story townhome.

size was provided for comparable #3. The comparables are improved with two-story townhomes<sup>2</sup> of frame exterior construction containing with 1,701 or 2,036 square feet of living area. The dwellings were each built in 2003. The comparables each have a basement, central air conditioning and a 400 square foot garage. Comparable #1 has a fireplace. The comparables sold in November 2020 or May 2021 for prices ranging from \$311,000 to \$335,000 or from \$160.85 to \$196.94 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$109,373, which would reflect a market value of \$328,152 or \$181.00 per square foot of living area, including land, when using 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 \$110,795. The subject's assessment reflects a market value of \$333,218 or \$183.79 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales that have the same assessment neighborhood code as the subject and are located within .19 of a mile from the subject property. The board of review's comparable #1 is the same property as the appellant's comparable #3. Three comparables have sites that range in size from 1,810 to 2,610 square feet of land area. No site sizes were provided for comparables #1 and #5. The board of review reported the comparables are improved with one-story<sup>3</sup> townhomes of wood siding exterior construction ranging in size from 1,701 to 1,860 square feet of living area. The dwellings were each built in 2003. Two comparables each have a concrete slab foundation and three comparables each have a basement. The comparables each have central air conditioning and a 400 square foot garage. Two comparables each have a fireplace. The comparables sold from May to September 2021 for prices ranging from \$325,000 to \$346,400 or from \$174.73 to \$203.64 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 a total of seven comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparable #1 due to its larger dwelling size when compared to the subject. The Board has given reduced

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<sup>2</sup> According to the photographic evidence provided by the appellant, each comparable is improved with a two-story townhome.

<sup>3</sup> The board of review's grid analysis describes the townhomes as one-story dwellings. However, the grid analysis also indicates that comparables #1 through #4 have ground floor areas of 851 and 907 square feet with above ground areas of 1,701 and 1,813 square feet, suggesting the townhomes are part two-story in design.

weight to board of review comparables #4 and #5 due to their lack of a basement, a feature of the subject.

The Board finds the best evidence of market value to be the parties' four remaining comparables, which includes the common comparable. The Board finds these comparables each have a basement like the subject and are overall more similar to the subject in location, dwelling size, age and some features. The comparables sold from May to September 2021 for prices ranging from \$311,000 to \$346,400 or from \$182.83 to \$203.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$333,218 or \$183.79 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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.



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: December 19, 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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