



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

APPELLANT: Peter Vole  
DOCKET NO.: 21-04115.001-R-1  
PARCEL NO.: 06-18-113-044

The parties of record before the Property Tax Appeal Board are Peter Vole, 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:** \$10,370  
**IMPR.:** \$92,681  
**TOTAL:** \$103,051

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 is improved with a two-story dwelling with a vinyl siding exterior that contains 3,256 square feet of living area. The dwelling was built in 1999. Features of the home include a crawl space foundation, central air conditioning, two fireplaces, three bathrooms, and an attached garage with 776 square feet of building area. The property has a 22,503 square foot site located in Round Lake, Avon 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 improved with two-story dwellings, two being of wood frame construction, that range in size from 2,728 to 3,116 square feet of living area. The homes were built in 1973 or 2002 with the oldest home having an effective construction date of 1993. Each comparable has a basement, 2.5 or 3.5 bathrooms and a garage ranging in size from 576 to 590 square feet of building area. Two comparables have central air

conditioning and one comparable has a fireplace. These properties have sites with either 7,841 or 8,329 square feet of land area and are located from .60 to .88 of a mile from the subject property. The sales occurred in July 2020 and October 2020 for prices of \$235,000 and \$300,000 or from \$84.23 to \$96.28 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$86,818.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,051. The subject's assessment reflects a market value of \$309,928 or \$95.19 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 four comparable sales improved with one story or two-story dwellings of wood siding or vinyl siding exteriors that range in size from 1,965 to 2,932 square feet of living area.<sup>1</sup> The homes were built from 2000 to 2006. Each comparable has a basement with comparables #1 and #5 having recreation rooms containing 849 square feet and 525 square feet, respectively. Each comparable also has central air conditioning, two full bathrooms, one or two half bathrooms, and an attached garage ranging in size from 420 to 529 square feet of building area. Three comparables have one or two fireplaces. The comparables have sites ranging in size from 5,230 to 10,450 square feet of land area and are located from 1.46 to 3.02 miles from the subject property. The sales occurred from June 2020 to October 2021 for prices ranging from \$305,000 to \$330,000 or from \$104.20 to \$157.76 per square foot of living area, land included.

### **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 parties submitted seven comparable sales to support their respective positions. The comparables have varying degrees of similarity to the subject with the primary differences being each comparable has a basement with two having finished area while the subject dwelling has a crawl space foundation, and each dwelling is smaller than the subject home. The Board gives less weight to appellant's comparables #1 and #2 as well as board of review comparables #1, #2 and #4 as these properties are improved with dwellings that are from approximately 14% to 40% smaller than the subject dwelling. The Board gives most weight to appellant's comparable sale #3 and board of review comparable sale #3 as these properties are improved with dwellings more similar to the subject home in size containing 3,116 and 2,932 square feet of living area, respectively. Both comparables have basements, superior to the subject's crawl space

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<sup>1</sup> The board of review described comparable #1 as having a story height of 1, however, it further described the comparable as having a ground floor area of 580 square feet and an above ground living area of 1,965 square feet indicating the home is a split-level or two-story dwelling.

foundation, suggesting each would require a negative or downward adjustment to make them more equivalent to the subject property for this feature. Conversely each comparable has a smaller site than the subject, one less fireplace than the subject, a smaller garage than the subject, and ½ less bathroom than the subject, indicating each comparable would require upward or positive adjustments to make them more equivalent to the subject property for these characteristics. These two comparables sold for prices of \$300,000 and \$305,500 or for \$96.28 and \$104.20 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$309,928 or \$95.19 per square foot of living area, including land, which is above the overall price of each comparable but below the price of each comparable on a per square foot of living area basis. The subject's overall higher value is justified in part for the larger dwelling size and possibly due in part for the subject's larger land area. Nevertheless, based on this evidence and considering the suggested adjustments to the comparables to make them more equivalent to the subject, the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the subject's assessment is not justified.

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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