



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

APPELLANT: Peter Vole
DOCKET NO.: 21-04121.001-R-1
PARCEL NO.: 06-18-113-034

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: \$7,755
IMPR.: \$57,821
TOTAL: \$65,576

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 raised ranch/bi-level style¹ dwelling of vinyl siding construction with 1,248 square feet of above ground living area. The dwelling was constructed in 1995. Features of the home include a finished lower level, central air conditioning and a 936 square foot garage. The property has approximately a 13,220 square foot site and is 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 located from .28 of a mile to 1.33

¹ The parties differ as to the design of the subject dwelling and if the subject has central air conditioning. The Board finds the best description of the subject was found in the subject's property record card provided by the board of review. The property record card contained a schematic diagram and disclosed the subject has central air conditioning which was not refuted by the appellant.

miles from the subject property, none of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 5,401 to 5,728 square feet of land area. The appellant reported the comparables are improved with 1-story dwellings of ranging in size from 1,144 to 1,352 square feet of above ground living area. The dwellings were built from 1993 to 2000. The appellant reported each comparable has central air conditioning and two comparables each have a garage with 336 or 440 square feet of building area. The properties sold from May to August 2020 for prices ranging from \$96,000 to \$154,000 or from \$71.43 to \$134.62 per square foot of above ground living area, including land. 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 \$65,576. The subject's assessment reflects a market value of \$197,221 or \$158.03 per square foot of above ground 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 three comparable sales located within .43 of a mile from the subject property, all of which have the same neighborhood code as the subject. The comparables have sites that range in size from 6,000 to 15,420 square feet of land area. The comparables are improved with ranch or raised ranch/bi-level style dwellings of vinyl siding exterior construction ranging in size from 1,144 to 1,393 square feet of above ground living area. The dwellings were built in 1989 or 1991. Comparables #1 and #3 each have a full basement with finished area. Comparable #2 has a finished lower level. Each comparable has central air conditioning and one or two fireplaces. Comparables #2 and #3 each have a garage with either 977 or 1,200 square feet of building area. The properties sold from June 2020 to December 2021 for prices ranging from \$217,000 to \$280,000 or from \$169.78 to \$223.82 per square foot of above ground 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 no reduction in the subject's assessment is warranted.

The record contains six suggested comparable sales for the Board's consideration, five of which are not truly similar to the subject due to differences from the subject in location, site size, design, and/or features. Excluding the two outliers, appellant's comparable #2 which is the low sale and board of review comparable #3 which is the high sale, the remaining comparables sold from May 2020 to December 2021 for prices ranging from \$132,000 to \$236,500 or from \$97.63 to \$189.69 per square foot of above ground living area, including land. The Board further finds board of review #2 is the only raised ranch/bi-level style dwelling with a finished lower level like the subject. This comparable is also most similar to the subject in site size and garage size. This

most similar comparable sold in June of 2020 for a price of \$236,500 or \$169.78 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$197,221 or \$158.03 per square foot of above ground living area, including land, which is within the range established by the comparable sales in the record and falls below the most similar comparable sale. After considering adjustments to the 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: January 16, 2024



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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