



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

APPELLANT: Peter Vole  
DOCKET NO.: 21-04161.001-R-1  
PARCEL NO.: 06-27-300-014

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:** \$19,548  
**IMPR.:** \$51,184  
**TOTAL:** \$70,732

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 35,719 square foot parcel improved with three dwellings containing a total of 2,843 square feet of living area.<sup>1</sup> The improvements are comprised of one-story or two-story dwellings of vinyl siding exterior construction built in 1900 or 1939. The property is located in Hainesville, 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 within 3.22 miles of the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings containing either 1,448 or 1,575 square feet of living area. The homes were built in 1973 or 1975. Each dwelling has a basement and two comparables each have central air

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<sup>1</sup> The board of review reported that the subject parcel contains three residential buildings. Details of the improvements were drawn from the property record cards submitted by the board of review.

conditioning and a garage containing 480 square feet of building area. The parcels range in size from 5,001 to 10,001 square feet of land area. The comparables sold in September or December 2020 for prices ranging from \$167,000 to \$193,000 or from \$106.03 to \$133.29 per square foot of living area, including land. The appellant also submitted a Multiple Listing Service sheet for comparable #2, noting that the comparable was recently renovated. Based on this evidence, the appellant requested a reduced assessment of \$55,052, for an estimated market value of \$165,173 or \$58.10 per square foot of living area, including land, when applying the statutory level of assessment of 33.33% and using a total of 2,843 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,732. The subject's assessment reflects a market value of \$212,728 or \$74.83 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 property record cards for the subject's three improvements and a memorandum arguing that the appellant's comparable sales evidence was not relevant to the subject.

### **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 Board finds the only evidence of market value to be the appellant's comparable sales. These comparables sold for prices ranging from \$167,000 to \$193,000 or from \$106.03 to \$133.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$212,728 or \$74.83 per square foot of living area, including land, which is below the range established by the only comparable sales in this record on a per-square-foot basis. While the subject's estimated market value is above the range overall, the Board finds the assessment to be logical given the subject's two additional improvements and much larger site. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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: 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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