



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

APPELLANT: Peter Vole  
DOCKET NO.: 21-04506.001-R-1  
PARCEL NO.: 06-18-110-024

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:** \$8,201  
**IMPR.:** \$30,941  
**TOTAL:** \$39,142

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 2-story dwelling with vinyl siding exterior construction containing 1,290 square feet of living area.<sup>1</sup> The dwelling was constructed in 1933. Features of the home include an unfinished basement and central air conditioning. The property has an approximately 15,000 square foot site and is located in Round Lake, Avon Township, Lake County.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on 12 comparable properties that are located from .08 to .62 of a mile from the subject. The comparables are described as being improved with 1-story dwellings ranging in size from 1,056

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<sup>1</sup> The Board finds the best description of the subject's features was submitted by the board of review, which was not refuted by the appellant.

to 1,152 square feet of living area. The dwellings were built from 1916 to 1954, with homes built in 1928, 1929 and 1954 having 1966, 1969 and 1962 effective ages, respectively. Nine comparables have unfinished basements and three comparables do not have basement foundations. One comparable has central air conditioning, and seven comparables have a garage ranging in size from 180 to 990 square feet of building area. The comparables have improvement assessments ranging from \$12,943 to \$31,698 or from \$11.24 to \$30.02 per square foot of living area.

Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$25,464 or \$23.17 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,142. The subject property has an improvement assessment of \$30,941 or \$23.99 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that are located from .07 to .49 of a mile from the subject. The comparables are improved with 1.5-story or 2-story dwellings with vinyl siding or wood siding exterior construction ranging in size from 1,140 to 1,296 square feet of living area. The dwellings were built from 1928 to 1940, with homes built in 1928 and 1938 having 1970 and 1981 effective ages. Three comparables have unfinished basements and one comparable has a crawl-space foundation. Each comparable has central air conditioning, and three comparables have a detached garage ranging in size from 440 to 720 square feet of building area. The comparables have improvement assessments ranging from \$30,746 to \$45,661 or from \$26.14 to \$40.05 per square foot of living area.

Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 a total of 16 comparable properties for the Board's consideration, none of which are particularly similar to the subject. Nevertheless, the Board gives less weight to the appellant's comparables, due to their lack of central air conditioning and/or their lack of basement foundations when compared to the subject. The Board also gives less weight to the board of review's comparable #4, due to its dissimilar crawl-space foundation when compared to the subject. The Board finds the board of review's remaining comparables have varying degrees of similarity to the subject. However, each of the board of review's best comparables has a detached garage, which is not a feature of the subject. Nevertheless, the best comparables have

improvement assessments ranging from \$30,746 to \$45,661 or from \$26.14 to \$40.05 per square foot of living area. The subject's improvement assessment of \$30,941 or \$23.99 per square foot of living area falls within the range established by the best comparables in the record on a total improvement assessment basis but below the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their detached garage feature, the Board finds the subject's lower per square foot improvement assessment is justified. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed 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.



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: July 18, 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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COUNTY

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