



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

APPELLANT: Peter Oliva  
DOCKET NO.: 21-04523.001-R-1  
PARCEL NO.: 14-22-105-004

The parties of record before the Property Tax Appeal Board are Peter Oliva, 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:** \$42,274  
**IMPR.:** \$175,710  
**TOTAL:** \$217,984

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 of brick and wood siding exterior construction containing 3,780 square feet of living area. The dwelling was built in 1992. Features of the home include an unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 816 square feet of building area. The property has a 51,113 square foot site and is in Kildeer, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings of frame or brick construction that range in size from 3,174 to 4,294 square feet of living area. The homes were built from 1989 to 1998. Each comparable has an unfinished basement with one being a walk-out design, central air conditioning, one or two fireplaces, 3½ or 4½ bathrooms, and an attached garage ranging in size from 759 to 821 square feet of building area. The

comparables have sites ranging in size from 43,180 to 76,633 square feet of land area. These properties have the same assessment neighborhood code as the subject and are located from .04 to .47 miles from the subject property. The appellant's counsel indicated that comparable #2 was a "recent rehab" based on a statement in the Multiple Listing Service listing of the property provided by the appellant asserting the home was rehabbed in 2013. The sales occurred from June 2020 to March 2021 for prices ranging from \$475,000 to \$690,000 or from \$148.76 to \$185.46 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$200,320.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$217,984. The subject's assessment reflects a market value of \$655,591 or \$173.44 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 improved with two-story dwellings of brick, wood siding, or a combination of brick and wood siding construction that range in size from 3,429 to 4,024 square feet of living area. The homes were built from 1990 to 1998. Each comparable has an unfinished basement with one being a walk-out design, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 690 to 873 square feet of building area. Three comparables have 3½ bathrooms and two comparables have a combination of 3 and two ½ bathrooms. Comparable #5 also has an inground swimming pool. The comparables have sites ranging in size from 62,090 to 94,630 square feet of land area. These properties have the same assessment neighborhood code as the subject and are located from .19 to .47 miles from the subject property. The sales occurred from June 2020 to November 2021 for prices ranging from \$635,950 to \$915,000 or from \$185.46 to \$227.39 per square foot of living area, including land. Board of review comparable sale #1 is the same property as appellant's comparable sale #4.

### **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 information on eight comparables sales to support their respective positions with one comparable being common to the parties. The Board gives less weight to the appellant's comparables #1 through #3 due to differences from the subject dwelling in size. The Board gives less weight to board of review comparable #5 as this property has an inground swimming pool, a feature the subject property does not have. The Board finds the best evidence of market value to board of review comparable sales #1 through #4, which includes a common sale submitted by the appellant, appellant's comparable #4, as these properties are improved with homes most similar to the subject dwelling in size. The Board finds, however, each comparable has a larger site than the subject suggesting each would require a downward adjustment for land

area. Each of the comparables has an additional bathroom or an additional one and one-half bathrooms when compared to the subject suggesting each would require a downward adjustment to make them more equivalent to the subject property for this amenity. Additionally, board of review comparable #1/appellant's comparable #4 and board of review comparable #2 have an additional fireplace the subject does not have, suggesting downward adjustments would be appropriate for this additional feature. These most similar comparables sold for prices ranging from \$635,950 to \$780,000 or from \$185.46 to \$210.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$655,591 or \$173.44 per square foot of living area, including land, which is within the overall price range but below the range established by the best comparable sales in this record on a square foot basis but justified after considering the necessary adjustments to the comparable sales. Based on this evidence 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: October 17, 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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