



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

APPELLANT: William Kiser  
DOCKET NO.: 21-04974.001-R-1  
PARCEL NO.: 15-09-315-014

The parties of record before the Property Tax Appeal Board are William Kiser, 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:** \$40,640  
**IMPR.:** \$146,407  
**TOTAL:** \$187,047

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 wood siding exterior construction with 3,476 square feet of living area. The dwelling was built in 1998. Features of the property include an unfinished basement, central air conditioning, two fireplaces and a detached garage with 704 square feet of building area. The property has a 10,890 square foot site located in Vernon Hills, Vernon 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 of frame construction containing either 3,461 or 3,475 square feet of living area. The homes were constructed in either 1998 or 1999. Each comparable has a basement with finished area, central air conditioning, and a detached garage with either 484 or 704 square feet of building area. Two comparables each have one fireplace. The comparables have sites ranging in size from 8,276 to

10,890 square feet of land area and are located from .03 to .32 miles from the subject property. The sales occurred in either March or May 2021 for prices ranging from \$518,000 to \$550,000 or from \$149.67 to \$158.91 per square foot of living area, land included. The appellant requested the subject's total assessment be reduced to \$180,734.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$187,047. The subject's assessment reflects a market value of \$562,547 or \$161.84 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 wood siding exterior construction ranging in size from 3,444 to 3,478 square feet of living area. The homes were built in either 1998 or 1999. Each comparable has a basement with two having finished area, central air conditioning, and a detached garage with either 484 or 704 square feet of building area. One comparable has one fireplace. The comparables have sites ranging in size from 8,280 to 10,890 square feet of land area and are located from .04 to .20 miles from the subject property. The sales occurred from February 2020 to July 2021 for prices ranging from \$553,000 to \$588,800 or from \$160.39 to \$170.12 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 record contains eight comparable sales submitted by the parties to support their respective positions. The comparables are similar to the subject property in location, land area, style, size, and age. These properties vary slightly from the subject property in features with five having finished basement area unlike the subject with an unfinished basement; three comparables have either no fireplace or one fireplace while the subject has two fireplaces; and six comparables have a smaller garage than the subject property. Nevertheless, these comparables sold for prices ranging from \$518,000 to \$588,800 or from \$149.67 to \$170.12 per square foot of living area, including land. The comparable most similar to the subject property, board of review comparable #1, sold for a price of \$588,800 or \$170.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$562,547 or \$161.84 per square foot of living area, including land, which is within the range established by the comparable sales in this record and well supported after considering possible adjustments to the comparables for differing features. 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:

November 21, 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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