



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

APPELLANT: Tiffany Vole  
DOCKET NO.: 22-01797.001-R-1  
PARCEL NO.: 06-16-316-039

The parties of record before the Property Tax Appeal Board are Tiffany Vole, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:** \$6,110  
**IMPR.:** \$31,892  
**TOTAL:** \$38,002

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 2022 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 1-story ranch-style dwelling of vinyl siding exterior construction with 838 square feet of living area. The dwelling was built in 1950 and has a reported effective age of 1967. Features of the home include a crawl space foundation, central air conditioning, a full finished attic, and a garage with 480 square feet of building area.<sup>1</sup> The property has an approximately 6,250 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information twelve equity comparables located in the subject's assessment neighborhood and from 0.01 of a mile to 1.55

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<sup>1</sup> Property characteristics not disclosed by the appellant were obtained from the evidence presented by the board of review.

miles from the subject property. The comparables are reported to be improved with 1-story dwellings ranging in size 836 to 875 square feet of living area. The homes were built from 1947 to 1951. One comparable has central air conditioning. Each comparable has a garage ranging in size from 200 to 576 square feet of building area. The comparables have improvement assessments ranging from \$26,064 to \$27,532 or from \$30.32 to \$31.61 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$26,213 or \$31.28 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 \$38,002. The subject property has an improvement assessment of \$31,892 or \$38.06 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on seven equity comparables located in the subject's assessment neighborhood code and from 0.11 of a mile to 1.57 miles from the subject property. The comparables are reported to be improved with 1-story ranch-style dwellings of vinyl siding exterior construction ranging in size from 795 to 840 square feet of living area. The homes were built from 1940 to 1951 and have reported effective ages ranging from 1966 to 1975. Each comparable has a crawl space foundation and a garage ranging in size from 350 to 576 square feet of building area. Six comparables each have a full finished attic. Five comparables each have central air conditioning. The comparables have improvement assessments ranging from \$31,492 to \$39,358 or from \$38.13 to \$46.85 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 appellant 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 record contains a total of nineteen equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparables #6 and #7 which lack central air conditioning and/or are located over one mile from the subject being less proximate in location to the subject than other comparables in this record.

The Board finds the best evidence of assessment equity to be parties' five remaining board of review comparables which are overall most similar to the subject in location, age/effective age, dwelling size, and most features. These comparables have improvement assessments ranging from \$31,951 to \$39,358 or from \$38.13 to \$46.85 per square foot of living area. The subject's improvement assessment of \$31,892 or \$38.06 per square foot of living area falls below the range established by the most similar comparables in this record on an overall improvement assessment basis but below the range on a per square foot basis. Based on this record and after

considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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:

April 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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