



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

APPELLANT: Tiffany Vole
DOCKET NO.: 23-00676.001-R-1
PARCEL NO.: 06-27-300-014

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: \$26,619
IMPR.: \$63,852
TOTAL: \$90,471

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 2023 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 three separate structures. Dwelling #1 is a two-story structure of vinyl siding exterior construction with a partial basement, containing 1,362 square feet of living area. This dwelling was constructed in 1900. Dwelling #2 is a one-story structure of vinyl siding exterior construction with a crawl space foundation, containing 816 square feet of living area. Dwelling #2 was also constructed in 1900. Dwelling #3 is a one-story structure of vinyl siding exterior construction with a crawl space foundation, with 665 square feet of living area. This structure was constructed in 1939. The property has a 35,720 square foot site and 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 improved with one-story dwellings

that range in size from 800 to 960 square feet of living area.¹ The homes are from 65 to 89 years old. Each comparable has a full basement, while two have a garage with 360 and 440 square feet of building area and one comparable has a fireplace. The comparables are located from 1.8 to 2.5 miles from the subject property. The sales occurred from September 2022 to July 2023 for prices ranging from \$100,000 to \$169,900 or from \$113.12 to \$176.98 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$51,947.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,471. The subject's assessment reflects a market value of \$271,440 or \$95.48 per square foot of living area for all three dwellings combined, land included, when applying the statutory level of assessments of 33.33%.²

In support of its contention of the correct assessment the board of review submitted the subject's property record card and a note from the Avon Township Assessor stating the subject has more than one dwelling with an aggregate of 2,843 square feet of living area.

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 a total of three comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables due to differences from subject property with respect to location, features, and age. The appellant's comparables are all located from 1.8 to 2.5 miles from the subject property. The Board further finds the appellant's comparables are not sufficiently comparable to the subject property because of the three separate or individual dwellings located on the subject parcel. Notwithstanding these differences in age, location, features, and overall comparability, the Board finds the only sales contained in the record were sold from September 2022 to July 2023 for prices ranging from \$100,000 to \$169,900 or from \$113.12 to \$176.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$271,440 or \$95.48 per square foot of living area for all three dwellings, land included, which falls below the range established by the only comparable sales in this record on a per square foot basis. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

¹ The Board notes the appellant's spreadsheet only contained the description for dwelling #2 as the subject property, excluding dwelling #1 and #3, which was the 816 square foot dwelling that was constructed in 1900.

² Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code Section 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for the tax year 2023.

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: _____

August 20, 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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