



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

APPELLANT: Kevin Vanhoozer
DOCKET NO.: 23-00870.001-R-1
PARCEL NO.: 11-10-300-012

The parties of record before the Property Tax Appeal Board are Kevin Vanhoozer, 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: \$62,034
IMPR.: \$181,679
TOTAL: \$243,713

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 a 2-story dwelling of frame exterior construction with 3,959 square feet of living area. The dwelling was constructed in 1908 with an effective age of 1978 and is approximately 115 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 906 square foot garage. The property has an approximately 126,167 square foot site and is located in Libertyville, Libertyville 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 located in different assessment neighborhood codes than the subject and from 0.10 of a mile to 2.65 miles from the subject property. The comparables have sites that range in size from 13,090 to 93,929 square feet of land area. The comparables are improved with 2-story dwellings of frame or brick and frame

exterior construction that range in size from 3,170 to 4,222 square feet of living area. The homes were built from 1940 to 1984 with effective ages from 1974 to 1984. Each comparable has an unfinished basement, central air conditioning, one to four fireplaces, and from a 506 to a 962 square foot garage. The comparables sold in April and May 2021 for prices ranging from \$455,000 to \$740,000 or from \$128.02 to \$175.27 per square foot of living area, land included.

Counsel for the appellant asserted that there were “no like kind sales in the Subject’s neighborhood” but included three comparables located nearby the subject. Counsel also reported comparable #3 was a recent rehab and provided a copy of a Multiple Listing Service datasheet in support of its sale in May 2021 which disclosed the property was rehabbed in 2007. Based on this evidence, the appellant requested a reduction in the subject’s assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$243,713. The subject's assessment reflects a market value of \$731,212 or \$184.70 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in different assessment neighborhood codes than the subject and from 1.52 to 2.59 miles from the subject property. The comparables have sites that range in size from 70,010 to 95,780 square feet of land area. The comparables are improved with 2-story dwellings of frame or frame and brick exterior construction ranging in size from 3,215 to 4,020 square feet of living area. The homes were built in 1967 or 1974. Each comparable was reported to have a basement, central air conditioning, one fireplace, and from a 504 to a 747 square foot garage. Comparable #3 has a shed. The comparables sold from August 2021 to November 2022 for prices ranging from \$625,000 to \$915,000 or from \$187.78 to \$227.61 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

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 Board finds the parties submitted a total of six comparable sales for the Board’s consideration, each of which has varying degrees of similarity to the subject in property characteristics, including location, lot sizes, ages, dwelling sizes, and/or other features. Nevertheless, the Board gives more weight to the board of review comparables that sold more

¹ Procedural rule Sec. 1910.50(c)(1) 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 Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has not published figures for tax year 2023.

proximate in time to the January 1, 2023 assessment date at issue, but still require varying adjustments for differences in property characteristics to the subject. These three comparables sold from August 2021 to November 2022 for prices ranging from \$625,000 to \$915,000 or from \$187.78 to \$227.61 per square foot of living area, land included. The subject's assessment reflects a market value of \$731,212 or \$184.70 per square foot of living area, land included, which falls within the range established by these three comparables. The Board gave less weight to the appellant's comparables that sold less proximate in time to the subject's assessment date. Based on this evidence, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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 15, 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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