



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

APPELLANT: Ronald Hoffman  
DOCKET NO.: 23-00932.001-R-2  
PARCEL NO.: 11-28-309-024

The parties of record before the Property Tax Appeal Board are Ronald Hoffman, 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:** \$65,814  
**IMPR.:** \$286,513  
**TOTAL:** \$352,327

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 one-story dwelling of brick exterior construction with 4,422 square feet of living area. The dwelling was constructed in 2016. Features of the home include a basement, central air conditioning, a fireplace and an 891 square foot garage. The property has a 16,144 square foot site and is located in Vernon Hills, 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 properties that are located from 1.86 to 2.09 miles from the subject property, none of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 60,984 to 205,032 square feet of land area. The comparables are improved with one-story dwellings of frame or brick and frame exterior construction ranging in size from 3,710 to 4,291 square feet of living area. The dwellings were built from 1948 to 1986 with comparable #3 having a reported effective age of

1971. Each comparable has a basement, central air conditioning, one to six fireplaces and a garage ranging in size from 1,100 to 2,789 square feet of building area. Two comparables each have an inground swimming pool and comparable #1 also has a pool house.<sup>1</sup> The comparables sold from January to September 2021 for prices of \$710,000 and \$811,500 or from \$187.14 to \$191.37 per square foot of living area, including land.

In a brief, counsel for the appellant contended that the subject is an outlier based on its large ranch home and there were no like kind sales in the subject's neighborhood.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$229,921, which would reflect a market value of \$689,832 or \$156.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$352,327. The subject's assessment reflects a market value of \$1,057,087 or \$239.05 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on five comparable properties that have the same assessment neighborhood code as the subject and are located within .20 of a mile from the subject property. The comparables have sites that range in size from 17,215 to 25,585 square feet of land area. The comparables are improved with two-story dwellings of brick or brick and frame exterior construction ranging in size from 3,567 to 5,013 square feet of living area. The dwellings were built from 2007 to 2022. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 731 to 824 square feet of building area. The comparables sold from April 2021 to August 2022 for prices ranging from \$803,000 to \$1,325,000 or from \$194.57 to \$332.62 per square foot of living area, including land.

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.

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<sup>1</sup> The appellant provided a Multiple Listing Service datasheet for comparable #2 that disclosed the dwelling was rehabbed in 2007 and it has basement finish that includes a second kitchen. The listing also disclosed this property has an inground swimming pool.

<sup>2</sup> 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 yet to publish figures for tax year 2023.

The parties submitted a total of eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables due to the dwellings' considerably older ages, substantially larger site sizes and more distant locations from the subject being more than one mile away. The Board has given reduced weight to board of review comparable #5 which is new construction that has a smaller dwelling size, when compared to the subject.

The Board finds the best evidence of market value to be the board of review comparables #1, #2, #3 and #4, which are overall most similar to the subject in location, site size, dwelling size, age and some features, although all four comparables have two-story designs, when compared to the subject's one-story design. Nevertheless, the comparables sold from April to September 2021 for prices ranging from \$803,000 to \$1,325,000 or from \$194.57 to \$296.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,057,087 or \$239.05 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds 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: \_\_\_\_\_

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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