



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

APPELLANT: Steven Fine  
DOCKET NO.: 15-03781.001-R-1  
PARCEL NO.: 15-21-102-051

The parties of record before the Property Tax Appeal Board are Steven Fine, the appellant, by attorney Scott J. Linn, of the Law Offices of Scott J. Linn in Deerfield; 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:** \$38,373  
**IMPR.:** \$176,419  
**TOTAL:** \$214,792

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 2015 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 two-story dwelling of brick exterior construction with 3,971 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement, central air conditioning, two fireplaces and a 735 square foot garage. The property has a 14,810 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant appeared before the Property Tax Appeal Board through counsel contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.30 of a mile from the subject property. The appellant reported that the comparables were improved with two-story dwellings of wood sided or brick exterior construction. The comparables range in size from 3,402 to 4,044 square feet of living area and were constructed in 1995 or 1996. Each comparable has a basement with two comparables having finished area, central air conditioning, one fireplace and a garage

ranging in size from 654 to 695 square feet of building area. The comparables have sites ranging in size from 10,019 to 14,375 square feet of land area. The comparables sold from September 2014 to June 2015 for prices ranging from \$550,000 to \$728,000 or from \$161.67 to \$180.02 per square feet of living area, land included. Based on the evidence and testimony, the appellant requested that the assessment reduced.

On July 6, 2016, the appellant submitted an "Amended Residential Appeal." The appellant did not request an extension to file additional evidence. This amended appeal was submitted after the board of review had already been notified. The Administrative Law Judge stated that the second submission is to be taken under advisement.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$214,792. The subject's assessment reflects a market value of \$647,354 or \$163.02 per square foot of living area, land included, when using the 2015 three year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue.

Appearing on behalf of the board of review was John Paslawsky.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.322 of a mile from the subject property. Three comparables were also utilized by the appellant. The comparables were improved with two-story dwellings<sup>1</sup> of brick or frame siding exterior construction ranging in size from 3,402 to 4,044 square feet of living area. The comparables were built from 1995 to 1998. Each comparable has a basement with two comparables having finished area, central air conditioning, one fireplace and a garage ranging in size from 607 to 695 square feet of building area. The comparables have sites ranging in size from 10,019 to 14,375 square feet of land area. The comparables sold from August 2014 to June 2015 for prices ranging from \$550,000 to \$728,000 or from \$161.67 to \$181.34 per square foot of living area, land included. Based on the evidence and testimony, the board of review requested that the assessment be confirmed.

### **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 Property Tax Appeal Board finds the submission of the "Amended Residential Appeal" by the appellant postmarked on July 6, 2016, was untimely and inadmissible pursuant to Section 1910.30(g) and 1910.67(k) of the Board's Rules. (86 Ill. Admin. Code, Secs. 1910.30(g) and

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<sup>1</sup> The board of review's grid analysis depicts comparable #2 as a one-story dwelling, but according to the property record card submitted, it is a two-story dwelling.

1910.67(k). The Board finds the late filing of the of the amended residential appeal, is to be given no weight in the decision of the Property Tax Appeal Board.

The parties submitted four suggested comparables for the Board's consideration. The appellant's comparables #1, #2 and #3 are also board of review's comparable #1, #2 and #3, respectively.

The Board finds the best evidence of market value to be the comparables submitted by both parties. These comparables are similar to the subject in location, site size, dwelling size, age and features. These comparables sold for prices ranging from \$550,000 to \$728,000 or from \$161.67 to \$181.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$647,354 or \$163.02 per square foot of living area, including land, which is within the range established by the comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, a reduction in the subject's assessment is not warranted.

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 21, 2020



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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