



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

APPELLANT: Stephen Bugel  
DOCKET NO.: 16-02257.001-R-1  
PARCEL NO.: 02-26-403-034

The parties of record before the Property Tax Appeal Board are Stephen Bugel, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds a reduction 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:** \$14,793  
**IMPR.:** \$45,217  
**TOTAL:** \$60,010

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 2016 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 is improved with a two-story single-family dwelling of vinyl siding exterior construction built in 1980 and containing 1,856 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a 440-square foot attached garage. The dwelling is situated on a 15,556-square foot site in Lake Villa, Lake Villa Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales. Columns #1 and #2 on the grid analysis comprise one improved property and will be known as comparable #1. Thus, the third column on the grid analysis will be known as comparable #2. Appellant also included two multiple listing service sheets. One listing sheet is for comparable #1. The second listing sheet is for a property comprised of two parcels not included on the grid analysis to be known as comparable #3. The

comparables consist of two-story dwellings of frame or vinyl siding exterior construction that contain from 1,800 to 2,364 square feet of living area. The dwellings were constructed from 1977 to 1988 and range in size from 10,235 to 15,812 square feet of land area. Two of the comparables are located in the same neighborhood as the subject. The comparables have either an unfinished or partial finished basement, central air conditioning, a fireplace, and a garage that contains 440 or 484 square feet of building area. The properties sold between October 2014 and May 2016 for prices ranging from \$132,000 to \$220,000 or from \$63.34 to \$97.17 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$178,911 or \$96.40 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,363 for the improved parcel. The subject's assessment reflects a market value of \$200,130 or \$107.83 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales. (Appellant's comparables #1 and #2 were re-reported by the board of review as its comparables #5 and #6.) The comparables are two-story or tri-level dwellings of frame or vinyl siding exterior construction that range in size from 1,580 to 2,402 square feet of living area. The dwellings were constructed from 1977 to 1993 and are situated on sites ranging from 10,500 to 20,470 square feet in size. All of the comparables are located in the same neighborhood as the subject. Three comparables have partial finished basements; one comparable has an unfinished basement; and two comparables have partial finished lower levels. Other features of the dwellings include central air conditioning, a fireplace, and a garage ranging in size from 400 to 484 square feet of building area. The comparables sold from January 2014 to July 2016 for prices ranging from \$159,000 to \$310,000 or from \$93.06 to \$166.25 per square foot of living area including land. Based on this evidence, the board 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented sales data for seven suggested comparable sales for the Board's consideration, with two common properties submitted by both parties. The Board gave less weight to appellant's comparable #3 as its 2014 sale is dated and less indicative of its value as of the January 2016 assessment date. The Board gave less weight to the board of review's comparable #1 due to its larger square footage of living area and finished basement area; comparables #2 and #3 which are tri-levels and of dissimilar design compared to the subject; and

comparable #4 due to its more recent construction date and larger square footage of living area compared to the subject and also its 2014 sale is dated which is less indicative of its value as of the January 1, 2016 assessment date. The Board finds the best evidence of market value to be appellant's comparables #1 and #2 and the board of review's comparables #5 and #6. These comparables sold in December 2015 and May 2016 for \$174,900 and \$220,000 or \$93.06 and \$97.17 per square foot of living area including land. The subject's assessment reflects a market value of \$107.83 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is 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: July 17, 2018



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

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