



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

APPELLANT: Michael Gluck
DOCKET NO.: 16-02357.001-R-1
PARCEL NO.: 11-29-311-013

The parties of record before the Property Tax Appeal Board are Michael Gluck, 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 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: \$51,757
IMPR.: \$130,394
TOTAL: \$182,151

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 frame exterior construction. The dwelling was built in 1998 and contains 2,896 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 790-square foot attached garage. The dwelling is located in Vernon Hills, Libertyville Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on twelve comparable sales located between 0.030 to 0.96 of a mile from the subject and all having the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings of brick or frame exterior construction which were built between 1997 and 2002. The dwellings range in size from 2,707 to 3,321 square feet of living area. Each comparable has an unfinished basement and central air conditioning. Eight of the

comparables have a fireplace. Each comparable has an attached garage ranging in size from 420 to 720-square feet of building area. The comparables sold from January 2015 to October 2016 for prices ranging from \$455,000 to \$550,000 or from \$149.01 to \$184.94 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$509,949 or \$176.09 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 \$182,151. The subject's assessment reflects a market value of approximately \$549,309 or \$189.68 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 located between 0.033 to 0.926 of a mile of the subject and all having the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings of frame or frame and brick exterior construction. The homes were built between 1997 and 2002 and range in size from 2,694 to 3,247 square feet of living area. Each comparable has an unfinished basement and central air conditioning; three comparables have a fireplace; and each comparable has a garage ranging in size from 505 to 688-square feet of building area. The comparables sold from January 2015 to June 2016 for prices ranging from \$505,000 to \$620,000 or from \$185.56 to \$196.45 per square foot of living area, including land. Based on the foregoing 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 parties presented sales data for sixteen suggested comparable properties for the Board's consideration, all of which are similar to the subject in location, design, land size, dwelling area, and most features. The comparables sold from January 2015 to October 2016 for prices ranging from \$455,000 to \$620,000 or from \$149.01 to \$196.45 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$549,309 or \$189.68 per square foot of living area, including land, which falls within the range set by the comparables submitted by both parties. After considering adjustments for some differences in features, the Board finds that the subject's assessment is supported by the record and a reduction 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 21, 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

AGENCY

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