



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

APPELLANT: Gina Lansky
DOCKET NO.: 16-02748.001-R-1
PARCEL NO.: 15-33-402-039

The parties of record before the Property Tax Appeal Board are Gina Lansky, the appellant; 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: \$20,048
IMPR.: \$84,656
TOTAL: \$104,704

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 consists of a two-story wood-sided dwelling containing approximately 1,815 square feet of living area.¹ The dwelling was constructed in 1978 and features a basement with finished area, central air conditioning, a fireplace, and 462-square foot garage. The dwelling is situated on 3,800 square foot site located in Buffalo Grove, Vernon Township, Lake County.

¹ The appellant contends that the dwelling contains 1,693 square feet of living area while the board contends that the dwelling has 1,815 square feet of living area. Because the appellant alleged that the board of review's description of the property was inaccurate, in February 2017 representatives from the assessor's office and the board of review conducted a field visit to the subject property. Based on this visit, the dwelling type was changed from a tri-level to two-story and the foundation type was corrected to reflect a basement with finished area rather than a finished lower-level. Appellant contends that not all mischaracterizations were corrected by the board. Appellant did not supply any evidence in support of his allegations while the board supplied the property record card for the subject property which contains notes from the site visit along with a schematic depicting the square footage of the dwelling. The Board finds the best evidence of the dwelling size to be the schematic contained on the property record card submitted by the board of review rather than the unsupported assertion of the appellant.

The appellant contends assessment inequity as to both the land and the improvement and overvaluation as the bases of the appeal. Appellant submitted a document entitled "Explanation for Comparable Sales." In this document the appellant explains that he has adopted the comparable sales previously used by the board of review as his comparables in this appeal. He contends that based on these comparable sales the subject property should have an assessment of no more than \$68,309. He further argues that although the assessor and the board of review performed a field inspection of the subject property not every error in the description of the subject property was corrected. He alleges that the exterior of the property is aluminum siding, not wood siding as shown on the property record card, and that the square footage of the basement and its finished area are still incorrect.

In support of both the inequity and overvaluation arguments, the appellant submitted information on four comparable properties located within .061 of a mile from the subject property, all of which have the same neighborhood code as the subject. The dwellings are situated on lots containing 7,560 or 10,039 square feet of land area. The comparables consist of split-level or tri-level wood-sided dwellings constructed in 1977 or 1978 and contain either 1,290 or 1,428 square feet of above-grade living area. The comparables each have a 676 or 1,288 square foot finished lower level, central air conditioning, and a garage containing 437 or 546 square feet of building area. Two comparables each have a fireplace. The properties sold from July to September 2015 for prices ranging from \$300,000 to \$389,000 or from \$232.56 to \$272.41 per square foot of above-grade living area, land included. The properties have land assessments of either \$26,287 or \$27,477 or \$2.62 or \$3.63 per square foot of land area and improvement assessments ranging from \$69,383 to \$87,383 or from \$53.79 to \$61.19 per square foot of above-grade living area. Based on this evidence, the appellant requested that the subject's land assessment be reduced to \$12,846 or \$3.38 per square foot of land area, that the improvement assessment be reduced to \$55,463 or \$30.56 per square foot of above-grade living area, and that the total assessment be reduced to \$68,309, reflecting a market value of \$204,947 or \$112.92 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 \$104,704. The subject's assessment reflects a market value of \$315,754 or \$173.97 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. The subject property has a land assessment of the \$20,048 or \$5.28 per square foot of land area and an improvement assessment of \$84,656 or \$46.64 per square foot of living area.

In response to appellant's evidence and argument, the board of review submitted the revised property record card for the subject property with notes regarding the changes made in the dwelling's description after the February 2017 field inspection of the property. The board of review also submitted a copy of a PTAX-203 reflecting that the appellant sold the subject property in July 2017 for \$350,000 or \$192.84 per square foot of living area, land included.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards for the subject property and three comparable properties, along with listing sheets for the three comparables. The comparables are each located in close

proximity to the subject property but only comparable #3 has the same neighborhood code as the subject. The dwellings were built from 1977 to 1979 and consist of one, split-level and two, two-story wood-sided dwellings containing 1,290 to 1,784 square feet of above-grade living area. The two-story dwellings each have a basement, one with finished area. The split-level dwelling has a 676-square foot finished lower level. The comparables each have central air conditioning, a fireplace and a garage containing 460 or 546 square feet of building area. The homes are situated on lots containing 7,630 to 9,332 square feet of land area. The listing sheet for board of review comparable #3 states that it is a recent rehab. The comparables sold from April 2016 to May 2017 for prices ranging from \$320,000 to \$356,500 or from \$185.61 to \$276.36 per square foot of living area, land included. The properties have land assessments ranging from \$22,296 to \$27,287 or \$2.92 or \$3.07 per square foot of land area and improvement assessments ranging from \$71,392 to \$75,490 or from \$41.34 to \$55.34 per square foot of above-grade living area.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant asserted assessment inequity with respect to both the land and the improvement assessments as one of the bases of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data, the Board finds the appellant did not meet this burden and no reduction in either the land or the improvement assessment is warranted on the grounds of lack of uniformity.

The parties provided seven land equity comparables for consideration by the Board, all of which are substantially larger lots when compared to the subject. The Board gave less weight to board of review comparables #1 and #2 which are located in a different neighborhood than the subject. The remaining five comparables are located in the same neighborhood as the subject and range in size from 7,560 to 10,039 square feet of land area. They have land assessments ranging from \$22,296 to \$27,477 or from \$2.62 to \$3.63 per square foot of land area. The subject property has a land assessment of \$20,048 or \$5.28 per square foot of land area, which falls below the range established by the best land equity comparables on an overall basis but above the range on a per square foot basis. The subject's higher price per square foot is logical based on the accepted real estate principle of economies of scale which states that when all other factors are equal as the size of a property decreases, the per unit value increases and, conversely, as the size of a property decreases, the per unit value increases. Thus, as the subject's 3,800 square foot site is substantially smaller than each of the best comparables in the record, it would be expected to have a higher price per square foot of land area. Therefore, the Property Tax Appeal Board finds that a reduction in the subject's land assessment is not justified.

The parties provided the same seven comparables in support of their improvement assessment arguments. The comparables have varying degrees of similarity to the subject. Five of the comparables are dissimilar to the subject in design but the only two-story dwellings in the record are located in a different neighborhood than the subject. The seven comparables have improvements assessments ranging from \$69,383 to \$87,383 from \$41.34 to \$61.19 per square foot of living area. The subject property has an improvement assessment of \$84,656 or \$46.64

per square foot of living area which falls within the range of the equity comparables submitted in the record. After making adjustments to the comparables for any difference when compared to the subject, the Property Tax Appeal Board finds that a reduction in the subject's improvement assessment is not justified.

The appellant also contended that 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 on this basis.

The parties submitted the same seven comparables in support of their respective overvaluation arguments before the Property Tax Appeal Board, as well as evidence regarding the July 2017 sale of the subject property for \$350,000. The Board gave less weight to board of review comparables #2 and #3 as comparable #2 sold nearly 18 months subsequent to the January 1, 2016 assessment date at issue and as comparable #3 had been recently rehabbed, dissimilar when compared to the subject.

The remaining comparables, which have varying degrees of similarity to the subject, sold from July 2015 to April 2016 for prices ranging from \$300,000 to \$389,000 or from \$185.61 to \$272.41 per square foot of above-grade living area, land included. The subject's total assessment reflects an estimated market value of \$315,754 or \$173.97 per square foot of living area, land included, which falls within the range established by the best comparable sales submitted for the Board's consideration on an overall and but below the range on a per square foot basis which is logical given its larger dwelling size in comparison to the comparables. Although the July 2017 sale of the subject property for \$350,000 occurred after the January 1, 2016 assessment date at issue, it further supports that the subject property is not over-assessed. After considering adjustments to the comparables for differences from the subject in size, style and/or features, the Board finds the subject's assessment is well-supported and no reduction is 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: March 16, 2021



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Gina Lansky
20939 N Dogwood St
Deerfield , IL 60015

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085