



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

APPELLANT: David Saffrin  
DOCKET NO.: 16-03242.001-R-1  
PARCEL NO.: 15-16-208-028

The parties of record before the Property Tax Appeal Board are David Saffrin, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$30,798  
**IMPR.:** \$105,683  
**TOTAL:** \$136,481

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 one-story dwelling of brick exterior construction with 2,057 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace, 3½ bathrooms and a two-car attached garage with 462 square feet of building area. The property has a 3,920 square foot site and is located in Vernon Hills, Vernon 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 sales improved with one-story dwellings of brick or wood siding exterior construction that range in size from 1,942 to 2,158 square feet of living area. The dwellings were built in 1989 and 2001. Each home has a full or partial basement with one having finished area, central air conditioning and an attached two-car garage with 400 or 462 square feet of building area. Two of the comparables each have one fireplace.

The comparables have sites ranging in size from 3,920 to 7,540 square feet of land area and are located from .05 to 2.58 miles from the subject property. The sales occurred from December 2014 to April 2016 for prices ranging from \$315,000 to \$389,000 or from \$162.20 to \$187.20 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$130,263.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$136,481. The subject's assessment reflects a market value of \$411,583 or \$200.09 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 improved with one-story dwellings of brick or wood siding exterior construction that range in size from 1,918 to 2,248 square feet of living area. The dwellings were constructed from 1996 to 2001. Each home has a full or partial basement with three having finished area, central air conditioning and an attached two-car garage with either 462 or 506 square feet of building area. Three of the comparables each have one fireplace. These properties have sites ranging in size from 3,485 to 11,326 square feet of land area and are located from .03 to 1.16 miles from the subject property. The sales occurred from May 2014 to May 2016 for prices ranging from \$370,000 to \$542,000 or from \$171.46 to \$241.10 per square foot of living area, including land. Board of review sale #2 was the same comparable as appellant's sale #1. The board of review requested the assessment be sustained.

### **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 Board finds the best evidence of market value to be appellant's comparable sale #1 and the board of review comparable sales, which included appellant's sale #1. These comparables sold for prices ranging from \$370,000 to \$542,000 or from \$171.46 to \$241.10 per square foot of living area, including land. Board of review sales #1 and #2 were both located in the subject's subdivision within .05 miles of the subject property and sold for unit prices of \$206.99 and \$171.46 per square foot of living area, including land, respectively. The comparable at the low end of the range had an unfinished basement making it inferior to the subject's finished basement, which would require an upward adjustment to make it equivalent to the subject property. The subject's assessment reflects a market value of \$411,583 or \$200.09 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board finds the best sales in the record demonstrate the subject's assessment is reflective of the property's fair cash value. Less weight is given appellant's sales #2 and #3 due to differences from the subject property in location and age. Based on this evidence 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.

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Chairman



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Member



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Member



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Member



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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: November 19, 2019



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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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COUNTY

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