



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

APPELLANT: Larry Litwin  
DOCKET NO.: 17-01208.001-R-1  
PARCEL NO.: 15-28-310-031

The parties of record before the Property Tax Appeal Board are Larry Litwin, 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:** \$46,328  
**IMPR.:** \$110,990  
**TOTAL:** \$157,318

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 2017 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 single-family dwelling with wood-siding exterior containing 2,096 square feet of living area. The dwelling was constructed in 1986 and features an unfinished basement, central air conditioning, a fireplace and an attached garage with 440 square feet of building area. The property has an 10,062-square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of six comparable sales<sup>1</sup> located from .03 to .61 of a mile from the subject and in the same neighborhood code as assigned to the subject by the local assessor. The properties are improved with two-story single-family dwellings with wood-siding

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<sup>1</sup> For clarity, the Property Tax Appeal Board has renumbered the second page of appellant's grid as comparables #4 through #6.

exteriors ranging in size from 2,064 to 2,279 square feet of living area. The homes were built from 1986 to 1988 on sites ranging in size from 9,627 to 13,690 square feet of land area. The comparables each feature a basement with five having finished areas. Each home also has central air conditioning, a fireplace and an attached garage ranging in size from 400 to 483 square feet of building area. The sales of the comparables occurred from July 2016 to September 2017 for prices ranging from \$395,000 to \$470,000 or from \$173.32 to \$224.24 per square foot of living area, including land.

Based on this evidence, the appellant requested that the total assessment be reduced to \$144,985 which would reflect a market value of approximately \$435,000 or \$207.54 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$157,667. The subject's assessment reflects a market value of \$475,617 or \$226.92 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within .45 of a mile of the subject and in the same neighborhood code as assigned to the subject property by the local assessor. The board of review comparable #1 was also submitted by the appellant as comparable #2. The properties are improved with two-story dwellings with wood-siding exteriors that each contain 2,096 square feet of living area. The dwellings were constructed in 1985 or 1987 on site sizes ranging from 8,756 to 13,690 square feet of land area. The comparables each feature a basement with two having finished areas. Each home also has central air conditioning and a garage containing 440 square feet of building area. Two dwellings each have a fireplace. The sales of the comparables occurred from March 2016 to April 2017 for prices ranging from \$470,000 to \$500,000 or from \$224.24 to \$238.55 per square foot of living area, including land. The board of review submission also included copies of property record cards for the subject and its comparables.

Based on this evidence, the board of review requested that the subject's 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight comparable sales, including one common comparable, to support their respective positions before the Property Tax Appeal Board. The Board finds the best evidence of the subject's market value to be appellant's comparable sale #4 and board of review comparable #2 as these two properties were virtually identical to the subject in location,

land size, age, dwelling size and features. They also sold proximate in time to the subject's assessment date at issue. These most similar comparables sold in April and September 2017 for prices of \$468,000 and \$472,000 or for \$205.35 and \$225.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$475,617 or \$226.92 per square foot of living area, land included, which is above the range established by the most similar comparable sales in this record.

The Board gave reduced weight to the parties' remaining comparables based on these properties having finished basement areas, unlike the subject.

After considering adjustments to the comparables for differences in features when compared to the subject, the Board finds that the appellant demonstrated by a preponderance of the evidence that the subject was overvalued. Therefore, the Board finds that based on this evidence, the subject's estimated market value as reflected by its assessment is not supported and a reduction in the subject's assessment 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



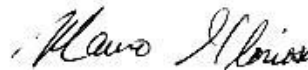
Member

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: May 26, 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

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

APPELLANT

Larry Litwin, by attorney:  
Gregory Riggs  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

COUNTY

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