



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

APPELLANT: Carol and Dennis Buss  
DOCKET NO.: 17-01919.001-R-1  
PARCEL NO.: 12-28-105-001

The parties of record before the Property Tax Appeal Board are Carol and Dennis Buss, the appellants, 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:** \$168,619  
**IMPR.:** \$201,041  
**TOTAL:** \$369,660

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2-story dwelling of brick exterior construction with 3,683 square feet of living area. The dwelling was constructed in 1963 with an effective age of 1978. Features of the home include an unfinished basement, central air conditioning, three fireplaces and a 529 square foot attached garage. The property has a 17,563 square foot site and is located in Shields Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales located from .12 of a mile to 1.45 miles from the subject. The comparables are described as one, part 2-story and part 1-story dwelling, one, 2.25-story dwelling and four, 2-story dwellings of stucco, wood siding or brick exterior construction ranging in size from 3,552 to 4,254 square feet of living area. The dwellings were constructed from 1865 to 1963 and have sites ranging in size from 21,334 to

33,180 square feet of land area. Comparables #1, #2 and #6 have effective ages of 1973, 1909 and 1974, respectively. Each comparable has a basement, with three having finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 470 to 902 square feet of building area. The comparables sold from October 2014 to August 2016 for prices ranging from \$937,500 to \$1,080,000 or from \$248.30 to \$289.26 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$369,660. The subject's assessment reflects a market value of \$1,115,113 or \$302.77 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 the subject's assessment, the board of review submitted information on three comparable sales located from .371 of a mile to 1.682 miles from the subject.<sup>1</sup> The comparables are described as either a 2-story, a 1.75 story or a part 2-story and a part 1-story dwelling of wood siding or brick exterior construction ranging in size from 3,517 to 4,543 square feet of living area. The dwellings were constructed from 1957 to 1974 and have sites ranging in size from 20,639 to 23,091 square feet of land area. Features of each comparable include a basement with finished area, central air conditioning, two or four fireplaces and a garage ranging in size from 483 to 648 square feet of building area. Comparable #3 has an 860 square foot inground swimming pool. The comparables sold from March 2016 to January 2017 for prices ranging from \$1,017,000 to \$1,350,000 or from \$280.17 to \$334.09 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted eight comparable sales to support their respective positions, with one comparable common to both parties. The Board gave less weight to the appellants' comparable #1 as it sold in 2014 which is dated and less likely to be reflective of market value as of the January 1, 2017 assessment date. The Board gave less weight to appellants' comparables #2, #4, #5 and #6 along with the board of review comparable #2 due to their dissimilar ages, larger land sizes and/or larger dwelling sizes when compared to the subject.

The Board finds the best evidence of the subject's market value to be the parties' common comparable and board of review comparable #1. Although both comparables have superior

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<sup>1</sup> Board of review comparable #3 is the same property as appellant's comparable #3.

finished basement area and one comparable has an inground swimming pool, they are similar to the subject in dwelling size and features. They sold in January 2017 and August 2016 for prices of \$1,175,000 and \$1,017,000 or for \$334.09 and \$280.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,115,113 or \$302.77 per square foot of living area, including land which falls between the best comparable sales in the record both on overall price and a price per square foot basis. After considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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.



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: April 21, 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

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COUNTY

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