



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

APPELLANT: Sheri Swat
DOCKET NO.: 17-01999.001-R-1
PARCEL NO.: 15-32-210-029

The parties of record before the Property Tax Appeal Board are Sheri Swat, 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: \$27,550
IMPR.: \$100,430
TOTAL: \$127,980

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 containing 2,304 square feet of living area. The dwelling was constructed in 1985. Features of the home include an unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 400 square feet of building area. The property has a 6,000 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 information on three comparable sales improved with two-story dwellings with wood siding exteriors ranging in size from 2,204 to 2,620 square feet of living area. The dwellings were built in 1978 and 1985. One comparable has a basement that is partially finished. Each comparable has central air conditioning, one fireplace and an attached two-car garage ranging in size from 400 to 460 square feet of building area. These properties have sites ranging

in size from 6,437 to 11,369 square feet of land area and are located within .44 miles of the subject property. The sales occurred from February 2016 to October 2017 for prices ranging from \$325,000 to \$385,000 or from \$124.05 to \$157.53 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$111,655.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$127,980. The subject's assessment reflects a market value of \$386,063 or \$167.56 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 improved with two-story dwellings with wood siding exteriors ranging in size from 2,264 to 2,376 square feet of living area. The homes were built in 1982 and 1987. Each comparable has a basement with one having finished area, central air conditioning, one or two fireplaces and an attached two-car garage ranging in size from 400 to 441 square feet of building area. The comparables have sites ranging in size from 8,750 to 11,618 square feet of land area and are located within .908 miles from the subject property. The sales occurred from September 2016 to May 2017 for prices ranging from \$435,000 to \$482,000 or from \$192.14 to \$206.90 per square foot of living area, including land.

In rebuttal the board of review asserted that appellant's sales #1 and #2 have no basements and appellant's comparable #3 is seven years older than the subject dwelling.

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 the comparable sales submitted by the board of review. These three comparables were most similar to the subject in age and features as well as being similar in size and location. The board of review comparables sold for prices ranging from \$435,000 to \$482,000 or from \$192.14 to \$206.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$386,063 or \$167.56 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Less weight is given appellant's sales #1 and #2 due to their lack of basement area whereas the subject has a basement. Less weight is given appellant's comparable #3 due to the difference in age from the subject dwelling. 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.



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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