



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

APPELLANT: Michael Scott
DOCKET NO.: 17-02416.001-R-1
PARCEL NO.: 15-33-107-021

The parties of record before the Property Tax Appeal Board are Michael Scott, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC in Chicago; 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: \$30,969
IMPR.: \$96,520
TOTAL: \$127,489

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 is improved with a tri-level single-family dwelling with wood siding construction containing 1,553 square feet of above ground living area. The dwelling was built in 1980. Features of the home include a finished lower level with 529 square feet, an unfinished basement with 702 square feet, central air conditioning, one fireplace and an attached garage with 483 square feet of building area. The property has an 11,312 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with tri-level style dwellings each with wood siding exteriors that have 1,549 square feet of above ground living area. The dwellings were built in 1979 and 1982. Each home has a lower level with 667 square feet of finished area, an unfinished basement, central air

conditioning, and an attached two-car garage with 460 square feet of building area. Two comparables each have one fireplace. The comparables have the same assessment neighborhood code as the subject property and are located from .23 to .41 miles from the subject property. These properties have improvement assessments ranging from \$80,686 to \$82,711 or from \$52.09 to \$53.40 per square foot of above ground living area. The appellant requested the subject's improvement assessment be reduced to \$81,775 or \$52.66 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$127,489. The subject property has an improvement assessment of \$96,520 or \$62.15 per square foot of above ground living area. In support of its contention of the correct assessment the board of review submitted information on eight equity comparables improved with tri-level style dwellings with wood siding exteriors each with 1,553 square feet of above ground living area.¹ The homes were built from 1978 to 1980. Each comparable has a finished lower level with 529 square feet, a basement containing 702 square feet with five having finished area, central air conditioning, and an attached garage with 483 square feet of building area. Two of the comparables have one fireplace. The comparables have the same neighborhood code as the subject property and are located within .095 miles from the subject property. The comparables have improvement assessments ranging from \$94,407 to \$106,024 or from \$60.79 to \$68.27 per square foot of above ground living area. The board of review requested the assessment be sustained.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 assessment equity to be the comparables submitted by the appellant and board of review comparables #1, #2 and #5. These comparables similar to the subject dwelling in location, size and features with the exception that four of the comparables do not have a fireplace as does the subject, which would require upward adjustments to the comparables for the lack of this feature. These properties have improvement assessments ranging from \$80,686 to \$95,052 or from \$52.09 to \$61.21 per square foot of above ground living area. The subject's improvement assessment of \$96,520 or \$62.15 per square foot of above ground living area falls slightly above the range established by the best comparables in this record but appears justified considering upward adjustments would be required to four of the comparables to account for the lack of a fireplace relative to the subject dwelling that has a fireplace. Less weight is given the remaining comparables submitted by the board of review due

¹ For ease of understanding the Property Tax Appeal Board renumbered the second set of four comparables presented by the board of review as #5 through #8.

to their finished basement area relative to the subject's unfinished basement. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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: 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

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