



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

APPELLANT: Richard Tadelman  
DOCKET NO.: 17-02472.001-R-1  
PARCEL NO.: 15-30-403-052

The parties of record before the Property Tax Appeal Board are Richard Tadelman, 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 **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:** \$29,511  
**IMPR.:** \$103,744  
**TOTAL:** \$133,255

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 frame dwelling containing 2,297 square feet of living area. The dwelling was constructed in 1977 and features an unfinished basement, central air conditioning, a fireplace, and 462-square foot attached garage. The dwelling is situated on a 6,760 square foot lot, and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on four comparable sales that are located within .15 of a mile from the subject and share the same neighborhood code as the subject. The dwellings were built from 1975 to 1978 and consist of two-story frame single-family dwellings. The houses are situated on sites ranging in size from 5,963 to 6,939 square feet of land area and range in size from 1,988 to 2,340 square feet of living area. The comparables each have a basement, two with finished area, central air conditioning, a fireplace, and a garage ranging in size from 462 to 504 square feet of

building area. The appellant submitted listing sheets for comparables #1 and #2 which show that both dwellings were recently rehabbed and comparable #1 had a finished basement recreation room. The four comparables sold from March 2015 to March 2016 for prices ranging from \$339,900 to \$410,000 or from \$163.53 to \$178.49 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment of \$130,151, reflecting a market value of approximately \$390,492 or \$170.00 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,372. The subject's assessment reflects a market value of approximately \$414,395 or \$180.41 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 a grid analysis and property record cards containing information on seven comparable sales, one of which was also submitted by the appellant. The properties are located within .24 of a mile of the subject and have the same neighborhood code as the subject. The dwellings consist of two-story frame single-family dwellings situated on sites containing from 5,963 to 11,029 square feet of land area. The homes were built from 1976 to 1978 and range in size from 2,212 to 2,324 square feet of living area. The comparables each have a basement, five of which have finished area.<sup>1</sup> The comparables also have central air conditioning and a garage ranging in size from 462 to 506 square feet of building area. Five of the comparables each have one fireplace. The comparables sold from March 2016 to July 2018 for prices ranging from \$395,000 to \$411,750 or from \$172.12 to \$185.35 per square foot of living area, including land. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

### **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 not warranted.

The parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board, as appellant's comparable #4 is the same property as board of review comparable #1. The Board gave less weight to appellant's comparables #1 #2, and #3 and board of review comparables #2, #3 and #4 as their 2015 and 2018 sales are dated in relation to the January 1, 2017 assessment date at issue and thus less likely to be reflective of the subject's market value as of that date.

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<sup>1</sup> Board of review's comparable #1 is the same property as appellant's comparable #4. Appellant's grid analysis states that this property has an unfinished basement, however, the property record card submitted by the board of review shows that this dwelling has finished area in the basement.

The Board finds that board of review comparables #5, #6 and #7, along with the parties' common comparable, were the best comparables submitted in the record in terms of location, design, age, size and most features. These comparables sold from March to August 2016 for prices ranging from \$395,000 to \$410,000 or from \$178.49 to \$185.35 per square of living area, land included. The subject's assessment reflects an estimated market value of \$414,395 or \$180.41 per square foot of living area, land included, which falls above the range established by the best comparable sales submitted for the Board's consideration on an overall basis but within the range on a per square foot basis which is logical given the smaller dwelling sizes of three of the four best comparables. The Board finds that the parties' common comparable is virtually identical to the subject in age, size, design and most features, but has 766 square feet of finished area in the basement, superior to the subject. This comparable sold for \$410,000 or \$178.49 which is lower than the subject's estimated market value based upon its 2017 assessment. After considering adjustments to the comparables for any differences from the subject in basement finish and/or dwelling size, the Board finds the subject's assessed value 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: June 16, 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

Richard Tadelman, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

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