



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

APPELLANT: Russell Bonadonna  
DOCKET NO.: 17-02488.001-R-1  
PARCEL NO.: 15-20-301-048

The parties of record before the Property Tax Appeal Board are Russell Bonadonna, 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:** \$48,000  
**IMPR.:** \$151,775  
**TOTAL:** \$199,775

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 dwelling of brick exterior construction with 3,240 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and an attached 682 square foot garage. The property has a 15,682 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 five comparable sales located within .31 of a mile of the subject. The properties are improved with two-story dwellings of wood siding exterior construction which were built between 1995 and 2000. The homes range in size from 2,900 to 3,647 square feet of living area. Features include basements, three of which have finished areas, central air conditioning, one or two fireplaces and a garage ranging in size from 620 to 682

square feet of building area. Comparable #5 also features a 576 square foot in-ground swimming pool. Based upon an attached Multiple Listing Service (MLS) data sheet, the appellant contends that comparable #4 was recently rehabbed. The comparables sold from August 2016 to July 2017 for prices ranging from \$530,000 to \$628,500 or from \$157.80 to \$186.70 per square foot of living area, including land.

Based on this evidence, the appellant an assessment reduction to \$196,540, reflecting a market value of \$589,679 or \$182.00 per square foot of living area, 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 \$204,910. The subject's assessment reflects a market value of \$618,130 or \$190.78 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 four comparable sales where comparables #3 and #4 were the same properties as appellant's comparables #4 and #3, respectively. The comparables are located within .16 of a mile from the subject. The board of review provided copies of the property record cards for the subject and each of the board of review comparables. The comparables are improved with two-story dwellings of wood siding exterior construction that were each built in 1995. The homes range in size from 3,294 to 3,360 square feet of living area. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage of either 660 or 682 square feet of building area. The property record card for comparable #3, printed January 15, 2019, noted that for tax year 2019 a 1,291 square foot finished basement was added to the record among other improvements/amenities. The comparables sold between October 2016 and August 2017 for prices ranging from \$600,000 to \$615,000 or from \$180.06 to \$186.70 per square foot of living area, including land.

Based on this 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 warranted.

The parties submitted a total of seven suggested comparable sales, with two common properties presented by both parties, although the board of review reported appellant's comparable #3 has finished basement area as of 2019, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #5 which includes a pool that is not a feature of the subject property and the Board has given reduced weight to

appellant's comparable #1 as this dwelling was built in 2000 as compared to the subject's 1995 construction date and also appears to depict an outlier sale price given the sales in the record.

The Board finds the best evidence of market value to be appellant's comparable sales #2, #3 and #4 along with the board of review comparable sales, where there are two common properties presented. For purposes of its analysis, the Board will analyze the pre-2019 description of appellant's comparable #3/board of review comparable #4 which depicts an unfinished basement since basement finished area was not recorded until after the 2017 tax year on appeal. Thus, to summarize, the Board finds the best comparable sales evidence in the record includes two homes with unfinished basements and four homes with finished basements with dwellings that were built in 1995 or 1997 and which range in size from 2,900 to 3,360 square feet of living area. Additionally, the Board recognizes the subject dwelling as the only brick home in the record. Therefore, the Board finds that basement finish and exterior construction are the most notable differences between the subject and the best comparables in the record.

These most similar comparables sold between September 2016 and August 2017 for prices ranging from \$530,000 to \$615,000 or from \$180.06 to \$186.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$618,130 or \$190.78 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. After considering adjustments to the comparables to account for differences, the Board finds a reduction in the subject's assessment is 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: 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

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