



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

APPELLANT: Steven Shlobin  
DOCKET NO.: 17-02491.001-R-1  
PARCEL NO.: 15-20-305-022

The parties of record before the Property Tax Appeal Board are Steven Shlobin, 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:** \$45,051  
**IMPR.:** \$151,959  
**TOTAL:** \$197,010

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 two-story, wood-sided single-family dwelling that was built in 1996. The home contains 3,320 square feet of living area. The dwelling features a full, partially finished basement, central air conditioning, two fireplaces, and a 682-square foot garage. The home has 2.1 bathrooms. The dwelling is situated on a 11,326 square foot site 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 the sales of four comparable properties located within .19 of a mile of the subject and all have the same neighborhood code as the subject. The comparables consist of two-story, wood-sided single-family dwellings situated on sites ranging in size from 10,019 to 36,155 square feet of land area. The dwellings were built from 1995 to 2000 and contain 2,900 to 3,583 square feet of living area. The comparables each have a full, partially finished basement,

central air conditioning, one or two fireplaces, and a garage containing 620 to 682 square feet of building area.<sup>1</sup> The homes have 2.1 or 3.1 bathrooms. According to listing sheets associated with the sale of comparable #4, this home had been recently rehabbed and has 3.1 bathrooms and a finished basement featuring a second kitchen. The comparables sold from August 2016 to April 2017 for prices ranging from \$530,000 to \$628,500 or from \$175.41 to \$186.70 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment of \$197,010, reflecting a market value of approximately \$591,089 or \$183.00 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 \$208,479. The subject's assessment reflects a market value of approximately \$628,896 or \$194.70 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 for the subject and four comparable sales, two of which were also submitted by the appellant.<sup>2</sup> The properties are located within .115 of a mile from the subject and have the same neighborhood code as the subject. The dwellings consist of two-story, wood-sided single-family dwellings situated on sites containing from 13,503 to 17,424 square feet of land area. The homes were all built 1995 and range in size from 3,294 to 3,360 square feet of living area. The comparables each have a full, partially finished basement, central air conditioning, one or two fireplaces, and a garage containing 660 or 682 square feet of building area. The homes have 2.1 or 3.1 bathrooms. The comparables sold from October 2016 to 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 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 warranted.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board, as two comparables were utilized by both parties. The Board gave less weight to appellant's comparables #1 and #2 as comparable #1 is a larger dwelling situated on a much larger lot when compared to the subject and as comparable #2 is shown as a

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<sup>1</sup> Some details regarding appellant's comparable #3 and #4 were corrected or supplemented by the property record cards submitted by the board of review.

<sup>2</sup> Board of review comparables #1 and #2 are the same properties as appellant's comparables #4 and #3, respectively.

short sale and appears to be an outlier as it has a sale price \$75,000 less than the next lowest-price comparable submitted for the Board's consideration.

The Board finds that the board of review comparables #3 and #4 and the parties' two common comparables were the best comparables submitted in the record. These four comparables are all similar to the subject in terms of location, design, age, size and most features, although two of these comparables feature an additional full bathroom superior to the subject. These comparables sold from October 2016 to August 2017 for prices ranging from \$600,000 to \$615,000 or from \$180.06 to \$186.70 per square of living area, land included. The subject's assessment reflects an estimated market value of \$628,896 or \$194.70, 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. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject's assessed value is not supported and a reduction in the subject's assessment is warranted commensurate with appellant's request.

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: July 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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