



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

APPELLANT: Reed & Susan Rehorst
DOCKET NO.: 17-02745.001-R-1
PARCEL NO.: 15-28-207-034

The parties of record before the Property Tax Appeal Board are Reed & Susan Rehorst, the appellants, 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 **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: \$44,814
IMPR.: \$81,232
TOTAL: \$126,046

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 tri-level dwelling of wood siding exterior construction with 1,411 square feet of above-grade living area. The dwelling was constructed in 1988. Features of the home include a finished lower level, an unfinished basement, central air conditioning and a 420 square foot garage. The property has an 11,004 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on three comparable sales located from .19 of a mile to 1.67 miles from the subject property, two of which are in the subject's neighborhood. The comparables have sites ranging in size from 10,000 to 11,866 square feet of land area. The comparables each consist of a tri-level dwelling of wood siding exterior construction with 1,409 or 1,472 square feet of above-grade living area. The dwellings were constructed in either 1987

or 1988. The comparables each feature a finished lower level and a basement with two having finished area. Each comparable has central air conditioning and a garage containing 420 or 460 square feet of building area. In addition, one comparable has a fireplace. The comparables sold from November 2016 to April 2017 for prices ranging from \$350,000 to \$384,000 or from \$237.77 to \$272.53 per square foot of above-grade living area, including land. The appellants' counsel provided the Multiple Listing Service sheet associated with the sale of comparable #1 which described the dwelling as being remodeled and upgraded. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,046. The subject's assessment reflects a market value of \$380,229 or \$269.48 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 seven comparable sales located from .11 to .53 of a mile from the subject property, two of which were also used by the appellants. Board of review comparables #3 and #5 are the same properties as the appellants' comparables #2 and #1, respectively. The comparables have sites ranging in size from 8,799 to 10,759 square feet of land area. The comparables are each improved with a tri-level dwelling of wood siding exterior construction containing 1,409 square feet of above-grade living area. The dwellings were constructed from 1985 to 1988. The comparables each feature a finished lower level and a basement with five having finished area. Each comparable has central air conditioning and a 420 square foot garage. In addition, six comparables each have one fireplace. The comparables sold from November 2016 to August 2018 for prices ranging from \$366,000 to \$390,000 or from \$259.76 to \$276.79 per square foot of above-grade living area, including land. Based on this evidence, the board of review requested the subject's assessment be sustained.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted eight suggested comparable sales for the Board's consideration with two comparables being common to both parties. The Board gave less weight to the appellants' comparable #3 due to its location outside of the subject's neighborhood and more than one mile away. The Board finds board of review comparables #4 and #6 sold less proximate in time to the January 1, 2017 assessment date than the remaining comparable sales in the record.

The Board finds the best evidence of market value to be the remaining five comparables submitted by the parties which includes the two common comparables. Although four of these comparables have finished basements, which is not a feature of the subject, they are similar to

the subject in location, dwelling size, design and age. The comparables sold from November 2016 to December 2017 for prices ranging from \$367,000 to \$390,000 or from \$260.47 to \$276.79 per square foot of above-grade living area, including land. The subject's assessment reflects a market value of \$380,229 or \$269.48 per square foot of above-grade living area, land included, which falls within the range established by the best comparable sales contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no 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

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COUNTY

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