



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

APPELLANT: Max Tolsky  
DOCKET NO.: 17-02820.001-R-1  
PARCEL NO.: 15-28-103-026

The parties of record before the Property Tax Appeal Board are Max Tolsky, 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:** \$38,577  
**IMPR.:** \$124,473  
**TOTAL:** \$163,050

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 wood siding exterior construction with 2,446 square feet of living area. The dwelling was constructed in 1987. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 483 square foot attached garage. The property has a 11,064 square foot site 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 nine comparable sales located in same neighborhood and within .66 of a mile from the subject property. The comparables are situated on sites ranging in size from 8,756 to 13,921 square feet of land area and described as two-story dwellings of wood siding exterior construction ranging in size from 2,220 to 2,490 square feet of living area. The dwellings were constructed from 1985 to 1989. Features of each comparable include a basement

with seven having finished area; central air conditioning; and an attached garage ranging in size from 400 to 483 square feet of building area. Eight comparables each have one or two fireplaces. The appellant also submitted Multiple Listing Service (MLS) sheets for comparables #1 and #3 that disclosed they were “recent rehabs” and comparable #1 had finished basement area. The comparables sold from January 2016 to April 2017 for prices ranging from \$445,000 to \$478,500 or from \$189.96 to \$204.23 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$168,034. The subject's assessment reflects a market value of \$506,890 or \$207.23 per square foot of living area, including land, when applying 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 the subject's assessment, the board of review submitted information on four comparable sales located within .424 of a mile from the subject property.<sup>1</sup> The comparables are improved with two-story dwellings of wood siding exterior construction that range in size from 2,406 to 2,774 square feet of living area. The dwellings were constructed from 1987 to 1990. Features of each comparable include a basement with finished area, central air conditioning and a garage ranging in size from 400 to 441 square feet of building area. Three comparables each have one fireplace. The properties have sites ranging in size from 8,793 to 12,537 square feet of land area. The comparables sold from August 2016 to May 2018 for prices ranging from \$473,000 to \$536,000 or from \$189.96 to \$203.66 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **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 Board finds the parties submitted 12 comparable sales for the Board's consideration which includes one comparable common to both parties. The Board gave less weight to the appellant's comparables #2 through #8 due to their smaller dwelling sizes and/or unfinished basements when compared to the subject. The Board also gave less weight to the board of review comparable #1 which sold in 2018, not as proximate in time to the January 1, 2017 assessment date as other sales in the record.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #9 along with board of review comparables #2 through #4 which includes the parties' common comparable as they are most similar to the subject in dwelling size. These comparables are also

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<sup>1</sup> Board of review comparable #4 and appellant's comparable #1 are the same property.

similar to the subject in location, design, age and features. These comparables sold from August 2016 to August 2017 for prices ranging from \$473,000 to \$490,000 or from \$189.96 to \$204.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$506,890 or \$207.23 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported. Based on this record, the Board finds that 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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