



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

APPELLANT: Charles Buijk
DOCKET NO.: 17-02843.001-R-1
PARCEL NO.: 05-12-111-005

The parties of record before the Property Tax Appeal Board are Charles Buijk, 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 **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: \$13,600
IMPR.: \$83,687
TOTAL: \$97,287

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 2-story dwelling of wood siding exterior construction with 2,594 square feet of living area. The dwelling was built in 2006. Features of the home include central air conditioning and a 575 square foot detached garage. The subject has a 6,930 square foot site and is located in Grant Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located from .09 of a mile to 2.27 miles from the subject property. The comparables consist of 1.5-story and 2-story dwellings of wood siding exterior construction that were built from 1996 to 2014 on sites ranging in size from 7,405 to 169,100 square feet of land area. The dwellings range in size from 2,128 to 3,045 square feet of living area. Two comparables have central air conditioning. Each comparable has an unfinished basement,

fireplace and a garage ranging in size from 484 to 664 square feet of building area. Comparable #2 has an additional 528 square foot garage. The comparables sold from September 2015 to January 2017 for prices ranging from \$230,000 to \$410,000 or from \$96.46 to \$138.53 per square foot of living area, including land. Based on this evidence, the appellant 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 \$97,287. The subject's assessment reflects an estimated market value of \$293,475 or \$113.14 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%.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within .18 of a mile of the subject. The comparables consist of two-story dwellings of wood siding exterior construction that were built from 1955 to 1973 on sites ranging in size from 7,500 to 36,137 square feet of land area. Comparables #2 and #3 have effective ages of 1984 and 1992, respectively. The dwellings range in size from 1,936 to 3,200 square feet of living area. One comparable has an unfinished basement and two comparables have crawl space foundations. Each comparable has central air conditioning and a garage ranging in size from 198 to 1,376 square feet of building area. One comparable has a fireplace and an inground swimming pool. The comparables sold from July 2015 to May 2017 for prices ranging from \$245,000 to \$360,000 or from \$112.50 to \$134.30 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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted seven suggested comparable sales for the Board's consideration, none of which are truly similar to the subject due to dated sales and/or differences in location, lot size, age, dwelling size and features. Nevertheless, the Board gave less weight to the appellant's comparables #2 through #4 due to their distant locations and larger lot sizes when compared to the subject. Furthermore, less weight was given to the appellant's comparables #2 and #3 along with board of review comparables #1 and #2 based on their dated sales in 2015 which are less likely to be reflective of market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of the subject's market value to be the appellant's comparable #1 and the board of review comparable #3 which are similar to the subject in location, lot size, design and some features. Both comparables have smaller dwelling sizes but superior basement foundations. In addition, board of review comparable #3 is a significantly older dwelling when compared to the subject. The comparables sold in January and May 2017 for prices of \$230,000 and \$260,000 or for \$108.08 and \$134.30 per square foot of living area, including land. The

subject's assessment reflects an estimated market value of \$293,475 or \$113.14 per square foot of living area including land, which falls between the best comparables sales in the record on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject such as age, dwelling size and basements, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record the Board finds the appellant failed to prove by a preponderance of the evidence that the subject was overvalued. Therefore, a reduction in the subject's assessment is not 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: April 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Charles Buijk, 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