



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

APPELLANT: Michael Rubin  
DOCKET NO.: 17-04072.001-R-1  
PARCEL NO.: 15-20-407-004

The parties of record before the Property Tax Appeal Board are Michael Rubin, the appellant, 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:** \$45,613  
**IMPR.:** \$121,871  
**TOTAL:** \$167,484

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 an owner-occupied one-story dwelling of wood siding exterior construction with 2,496 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an 829 square foot garage. The property has a 15,714 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal.<sup>1</sup> In support of this argument, the appellant submitted information on three equity comparables located from .49 to

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<sup>1</sup> While the appellant marked "comparable sales" as the basis of the appeal, no recent sales data was provided by the appellant for the comparables that were presented; one sale was from 2002 and one sale was from 2011 for this valuation issue as of January 1, 2017. In applying the Board's standard of equity and the weight of the evidence, this appeal will be analyzed based on the equity evidence presented by the appellant, although the Board recognizes pursuant to the Property Tax Code that "[e]ach appeal shall be limited to the grounds listed in the petition filed with

.88 of a miles from the subject. The comparables consist of one-story dwellings of brick or wood siding exterior construction that were built in either 1985 or 1996. The homes range in size from 2,248 to 2,488 square feet of living area. Each comparable has a partial basement, two of which have finished areas, central air conditioning and a garage of either 506 or 675 square feet of building area. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$99,653 to \$128,349 or from \$40.05 to \$57.09 per square foot of living area.

The appellant also challenged the land assessment. The comparables have sites ranging in size from 10,454 to 62,726 square feet of land area with land assessments of either \$33,183 or \$38,528 or from \$0.61 to \$3.17 per square foot of land area.

Based on the foregoing evidence, the appellant requested a reduced improvement assessment of \$116,701 or \$46.76 and a reduced land assessment of \$43,678 or \$2.78 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$167,484. The subject property has a land assessment of \$45,613 or \$2.90 per square foot of land area and an improvement assessment of \$121,871 or \$48.83 per square foot of living area. The subject's assessment reflects a market value of \$505,231 or \$202.42 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.

The board of review noted the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year in Docket No. 15-02422.001-R-1 in which the subject's assessment was reduced to \$149,985. The board of review indicated that 2015 was the first year of the general assessment cycle in Vernon Township where the subject property is located. It further explained that the equalization factor for Vernon Township for 2016 was 1.0693 and for 2017 was 1.0443, respectively. The board of review asserted that, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), applying the 2016 and 2017 township equalization factors to the 2015 assessment as determined by the Property Tax Appeal Board would result in a 2017 assessment of \$167,484, which is identical to the current 2017 assessment.

Additionally, with respect to the assessment equity argument, the board of review provided a grid analysis of four comparables with both equity and recent sales data along with copies of the property record cards for the subject and its comparables. The comparables are located from .053 of a mile to 1.229-miles from the subject. The comparables consist of one-story dwellings of wood siding exteriors that range in size from 2,248 to 2,627 square feet of living area. The homes were built from 1991 to 1997. Each comparable has a full or partial finished basement, central air conditioning, a fireplace and a garage ranging in size from 506 to 829 square feet of building area. The comparables have improvement assessments ranging from \$130,943 to \$155,932 or from \$53.14 to \$62.83 per square foot of living area. The parcels range in size from

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the Property Tax Appeal Board" (35 ILCS 200/16-180) and the grounds set forth in the appeal were comparable sales.

10,019 to 24,045 square feet of land area with land assessments ranging from \$44,084 to \$46,960 or from \$1.91 to \$4.40 per square foot of land area.

These properties also sold from May 2016 to August 2018 for prices ranging from \$492,000 to \$570,000 or from \$187.29 and \$241.10 per square foot of living area, including land.

Based on this evidence and the application of Section 16-185, the board of review requested the assessment be sustained.

In rebuttal, the appellant contended that the comparables presented by the board of review were each superior to the subject with finished basements, more bathrooms and/or were newer dwellings than the subject. As such, the appellant contends the board of review comparables offer much higher market values than could be achieved for the subject dwelling if it were on the market.

In further support of this appeal, the appellant outlined the data in his rebuttal and provided printouts for four properties which the appellant asserts are "more comparable to my home." Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the four new comparable properties submitted by appellant in conjunction with his rebuttal argument.

As a final matter, besides requesting a reduction in the subject's 2017 assessment, the appellant "further request[s] that this lower assessment be applied prospectively to [the] 2018 (and 2019 if necessary), which was also set too high" as outlined in this appeal.

### **Conclusion of Law**

The appellant raised an assessment inequity argument. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is not warranted.

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through

9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket No. 15-02422.001-R-1 in which a decision was issued reducing the subject's assessment to \$149,985. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2015, 2016 and 2017 tax years are in the same general assessment period and equalization factors of 1.0693 and 1.0443 were applied in Vernon Township in 2016 and 2017, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2015 tax year was not reversed or modified upon review and there was no evidence the property sold prior to January 1, 2017 establishing a different fair cash value. Applying section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds the assessment as established by the decision for the 2015 tax year adjusted by the 2016 and 2017 equalization factors would result in a total assessment of \$167,484, which is identical to the subject's 2017 assessment as established by the board of review. Therefore, no change in the subject's assessment is warranted.

Additionally, the Board finds the parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The comparables present varying degrees of similarity to the subject dwelling in location, lot size, age, dwelling size, basement size, basement finish and/or other features. The properties have improvement assessments ranging from \$99,653 to \$155,932 or from \$40.05 to \$62.83 per square foot of living area. The subject's improvement assessment of \$121,871 or \$48.83 per square foot of living area falls within the range established by the comparables in this record and is supported when giving due consideration to adjustments necessary for differences in basement finish and/or age when compared to the subject dwelling. On this record, the Board finds the subject dwelling is being equitably assessed.

In conclusion, based on this record, the Board finds a change in the subject's assessment is not appropriate.

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



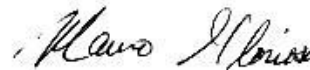
Member

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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