



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

APPELLANT: David Strusiner  
DOCKET NO.: 18-01340.001-R-1  
PARCEL NO.: 15-29-411-001

The parties of record before the Property Tax Appeal Board are David Strusiner, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. in Chicago; 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:** \$29,445  
**IMPR.:** \$106,901  
**TOTAL:** \$136,346

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 2018 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 2,198 square feet of living area. The dwelling was constructed in 1983. Features of the home include a basement with finished area, central air conditioning and a 420 square foot garage. The subject has a 7,647 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within .60 of a mile from the subject property. The comparables have sites ranging in size from 6,237 to 7,635 square feet of land area and are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,030 to 2,496 square feet of living area. The dwellings were constructed from 1975 to 1980. The comparables each have a crawl space foundation, central air

conditioning and a garage with either 440 or 462 square feet of building area. Two comparables each have a fireplace. The comparables sold from June to September 2018 for prices ranging from \$301,000 to \$338,100 or from \$135.46 to \$161.13 per square foot of living area, land included. 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 \$136,346. The subject's assessment reflects a market value of \$412,170 or \$187.52 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review argued the appellant provided no sales with basements or from within the subject's immediate neighborhood.

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 that are located within the immediate subject neighborhood, on the same street and within .246 of a mile from the subject. The comparables have lots sizes ranging from 7,122 to 14,283 square feet of land area and are improved with two-story dwellings of wood siding exterior construction ranging in size from 1,757 to 2,270 square feet of living area. The dwellings were constructed in 1979 and 1983. The comparables have basements with finished area, central air conditioning and garages ranging in size from 399 to 462 square feet of building area. Three comparables each have a fireplace. The comparables sold from March 2017 to December 2018 for prices ranging from \$345,000 to \$420,000 or from \$172.34 to \$228.01 per square foot of living area, land included. Based on this evidence, the board of review requested that the subject'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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds seven comparable sales were submitted by the parties in support of their respective positions. The Board gave less weight to the appellant's comparables as they have crawl space foundations in contrast to the board of review comparables which have basement foundations. The Board gave less weight to the board of review comparable #2 due to its significantly larger lot size when compared to the subject's lot size.

The Board finds the best evidence of market value to be the board of review comparables #1, #3 and #4 which are similar to the subject in location, design, age and most features. The comparables sold from March 2017 to December 2018 for prices ranging from \$345,000 to \$420,000 or from \$182.38 to \$228.01 per square foot of living area, including land. The

subject's assessment reflects a market value of \$412,170 or \$187.52 per square foot of living area, including land, which falls within 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 supported. Based on this evidence, the Board finds 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: December 15, 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

David Strusiner, by attorney:  
Abby L. Strauss  
Schiller Law P.C.  
33 North Dearborn  
Suite 1130  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085