



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

APPELLANT: Marshall Packowitz  
DOCKET NO.: 18-01625.001-R-1  
PARCEL NO.: 15-17-402-028

The parties of record before the Property Tax Appeal Board are Marshall Packowitz, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge, 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:** \$50,568  
**IMPR.:** \$154,191  
**TOTAL:** \$204,759

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 single-family dwelling of brick exterior construction with 3,672 square feet of living area. The dwelling was constructed in 1990. Features of the home include a basement with 1,014 square feet of finished area, central air conditioning, a fireplace and an attached three-car garage containing 704 square feet of building area. The property has a 19,457 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 an appraisal prepared by William P. Neberieza, a Certified General Residential Real Estate Appraiser. The appraisal report, written as of September 16, 2017 and developed as set forth in the Addendum for a real estate tax appeal, estimated the subject property had a market value of \$550,000 as of January 1, 2017.

Using the sales comparison approach, the appraiser considered three comparable sales. The comparables were each located in Buffalo Grove and within .10 of a mile from the subject property. The comparables have sites that range in size from 15,000 to 17,938 square feet of land area and were described as having an average view like the subject. The comparable properties are each improved with two-story dwellings that were 23 to 27 years old. The dwellings range in size from 3,747 to 4,174 square feet of living area and each comparable has a full basement, two of which have finished areas. The homes feature central air conditioning, one or two fireplaces and a three-car garage. The comparables sold between December 2015 and March 2017 for prices ranging from \$525,000 to \$597,500 or from \$125.78 to \$152.66 per square foot of living area, land included.

As part of the report, the appraiser asserted comparables reflect the best available residences in the subject neighborhood as of the effective date of the appraisal.

The appraiser applied adjustments to the comparables for differences when compared to the subject for location, bathroom count at \$10,000 per full bathroom, dwelling size at \$75 per square foot of living area, unfinished basement at \$30,000 and/or fireplace count at \$5,000 per unit. Through this process, Neberieza opined adjusted sales prices ranging from \$502,300 to \$566,400 or from \$120.34 to \$151.16 per square foot of living area, including land. As a result, the appraiser arrived at an estimated market value for the subject of \$550,000 or \$149.78 per square foot of living area, including land, as of January 1, 2017.

Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$204,759. The subject's assessment reflects a market value of \$618,981 or \$168.57 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 appraisal evidence, the board of review noted that valuation date presented by the appellant was for January 1, 2017 and was based upon sales data that occurred in 2015 and 2016 [*sic*].<sup>1</sup>

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in Buffalo Grove and within .218 of a mile from the subject property. The comparables have sites that range in size from 15,000 to 19,674 square feet of land area which were improved with two-story dwellings of wood siding exterior construction that were built from 1991 to 1996. The dwellings range in size from 3,214 to 3,883 square feet of living area and each comparable has a basement with finished areas ranging in size from 711 to 1,547 square feet. The homes have central air conditioning, one or two fireplaces and a garage ranging in size from 672 to 735 square feet of building area. Based on data from the applicable property record cards provided by the board of review, comparable #3 also has a 384 square foot

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<sup>1</sup> Appraisal sale #1 occurred in March 2017.

in-ground swimming pool. The comparables sold between April 2017 and September 2018 for prices ranging from \$612,500 to \$680,000 or from \$164.31 to \$190.57 per square foot of living area, land included. 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 a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal of the subject property and the board of review submitted four suggested comparable sales to support their respective positions before the Property Tax Appeal Board.

The comparables presented by both parties were located in close proximity to the subject dwelling, were similar in land area and reflected dwellings of similar design, age, foundation and most other features. The sales utilized by the appraiser as of the date that appraisal was written in September 2017 which, without further explanation, did not include board of review comparables #2 and #3 which were available at the time, were more similar to the subject in dwelling size and could have been adjusted for various differences. Given the availability of other available sales in the vicinity that were available for consideration, the Board finds little weight can be given to the Neberieza appraisal value conclusion as it is not a credible indicator of the subject's estimated market value as of January 1, 2018. Furthermore, as this is an appeal for a valuation date of January 1, 2018, both the valuation date of the appraisal and the sales that were considered within the appraisal, detract from its credibility and reliability as an indicator of the subject's estimated market value as of January 1, 2018. Additionally, the Board finds that board of review comparable #3 with an in-ground swimming pool is dissimilar to the subject property and should be given reduced weight.

In light of the totality of the sales evidence in the record, the Board finds the best evidence of market value in the record to be the raw sales data of appraisal sales #1 along with board of review sales #1, #2 and #4. These four properties were located in close proximity to the subject property and were similar to the subject dwelling in age, design, foundation and most features. The dwellings present a range of dwelling sizes from 3,214 to 4,020 square feet of living area. These comparables sold between March 2017 and September 2018 for prices ranging from \$597,500 to \$680,000 or from \$148.63 to \$190.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$618,981 or \$168.57 per square foot of living area, including land, which is within the range established by the best comparable sales in the record both in terms of overall value and on a per-square-foot basis. After considering adjustments to the comparables for differences when compared to the subject, such as amount of finished basement area, 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: 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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