



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

APPELLANT: Paul Levitt  
DOCKET NO.: 18-01709.001-R-1  
PARCEL NO.: 15-28-101-069

The parties of record before the Property Tax Appeal Board are Paul Levitt, 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:** \$53,412  
**IMPR.:** \$140,226  
**TOTAL:** \$193,638

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 3,166 square feet of living area. The dwelling was constructed in 1992. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 704 square foot garage. The property has a 14,554 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends overvaluation and assessment inequity with respect to the land assessment as the bases of the appeal.

In support of the overvaluation and land assessment uniformity arguments the appellant submitted information on three comparable sales located from approximately 0.14 to 1.53 miles

from the subject property.<sup>1</sup> One of the appellant's comparables is located in the same subdivision as the subject. The comparables have sites that range in size from 11,146 to 26,771 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 2,774 to 3,537 square feet of living area. The homes were built in 1989 or 1991. Each of the comparables has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 441 to 770 square feet of building area. The comparables sold from March 2017 to May 2018 for prices ranging from \$482,500 to \$545,000 or from \$141.79 to \$193.22 per square foot of living area, land included. These comparables have land assessments ranging from \$34,647 to \$49,771 or from \$1.29 to \$3.55 per square foot of land area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$181,226 with a land assessment of \$41,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$193,638. The subject's assessment reflects a market value of \$585,363 or \$184.89 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. The subject has a land assessment of \$53,412 or \$3.67 per square foot of land area.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on four comparable sales located within approximately 0.25 of a mile from the subject and in the subject's subdivision. The comparables have sites that range in size from 11,935 to 14,481 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 2,758 to 3,330 square feet of living area. The homes were built from 1988 to 1992. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 420 to 704 square feet of building area. The comparables sold from April 2016 to May 2018 for prices ranging from \$555,000 to \$620,000 or from \$183.18 to \$201.23 per square foot of living area, land included.

To support assessment uniformity with respect to the subject's land assessment, the board of review submitted a grid analysis and location map. The location map depicts the subject and their four land comparables as located on the same cul-de-sac as the subject. Three of these land comparables back up to a subdivision park as does the subject. The equity comparables have sites that range in size from 13,224 to 16,209 square feet of land area and have land assessments ranging from \$41,024 to \$53,105 or from \$3.09 to \$3.74 per square foot of land area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends in part 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

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<sup>1</sup> Some property details for the appellant's comparables were obtained from a grid analysis submitted by the board of review.

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 parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #1 which is located more than one mile from the subject and has a larger site when compared to the subject. The Board gave less weight to the appellant's comparable #3 and board of review comparable #4 which have smaller site, dwelling and garage sizes when compared to the subject. The Board also gave less weight to the board of review comparable #2 which sold in 2016 and is dated and less likely to be indicative of fair market value as of the subject's January 1, 2018 assessment date.

The Board finds the best evidence of market value to be appellant's comparable #2 along with board of review comparables #1 and #3 which are similar to the subject in location, age, dwelling size and most features. These comparables sold from July to December 2017 for prices ranging from \$545,000 to \$620,000 or from \$154.09 to \$195.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$585,363 or \$184.89 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 with the subject, the Board finds the preponderance of evidence does not support a reduction in the subject's assessment on market value grounds.

The appellant also argued assessment inequity with respect to the land assessment as an alternative basis of the appeal. 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 the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains six land assessment comparables for the Board's consideration. The Board gave less weight to appellant's comparables along with board of review comparable #4. These sites are dissimilar to the subject site in either a location in another subdivision or lacking a similar proximity to the subdivision park.

The Board finds the best evidence of land assessment equity to be board of review comparables #1, #2 and #3 which are generally similar in size, are located in the subject's cul-de-sac and have similar proximity to the subdivision park. These comparables had land assessments of \$49,933 to \$53,105 or from \$3.20 to \$3.74 per square foot of land area. The subject's land assessment of \$53,412 or \$3.67 falls just above the assessment range and within the per square foot range established by the best comparables which appears to be justified given the subject's slightly larger site size compared to two of these comparables. After considering adjustments to the comparables for differences with the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land assessment was inequitably assess and 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: November 17, 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

Paul Levitt  
1454 Rolling Hills Court  
Buffalo Grove, IL 60089

COUNTY

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