



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

APPELLANT: Lawrence Litwin
DOCKET NO.: 18-01823.001-R-1
PARCEL NO.: 15-28-310-031

The parties of record before the Property Tax Appeal Board are Lawrence Litwin, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$47,435
IMPR.: \$103,544
TOTAL: \$150,979

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 with wood-siding exterior construction containing 2,096 square feet of living area. The dwelling was constructed in 1986 and features an unfinished basement, central air conditioning, a fireplace and an attached garage with 440 square feet of building area. The property has a 10,062-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 a grid analysis of three comparable sales located within .36 of a mile of the subject and in the same neighborhood code as assigned to the subject by the local assessor. The properties are improved with two-story, wood-sided dwellings built in 1986 or 1987 and contained either 2,078 or 2,279 square feet of living area. The homes each feature a basement with finished area, central air-conditioning, and an attached garage containing either 400 or 440 square feet of

building area. Two dwellings each have a fireplace. The homes are situated on lots ranging in size from 8,843 to 9,727 square feet of land area. The sales of the comparables occurred from March 2017 to April 2018 for prices ranging from \$395,000 to \$407,500 or from \$173.32 to \$192.49 per square foot of living area, including land. Based on the foregoing evidence, the appellant requested a reduction in the subject property's total assessment to \$126,835 which reflects a market value of approximately \$380,543 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the board of review lowered the subject's assessment to \$150,979 following a hearing at the local level. The subject's final assessment reflects a market value of \$488,014 or \$232.83 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 evidence further disclosed that a township equalization factor of 1.0239 was applied in the 2018 tax year.

In support of its contention of the correct assessment, the board of review submitted information on six comparable sales located within .528 of the subject and in the same neighborhood code as assigned to the subject property by the local assessor. The properties are improved with two-story dwellings of wood-siding exterior construction ranging in size from 2,064 to 2,279 square feet of living area. The dwellings were built from 1985 to 1988. Four comparables each feature a basement with finished areas; each dwelling has central air-conditioning, a fireplace and a garage ranging in size from 400 to 483 square feet of building area. The properties have sites ranging from 8,750 to 13,505 square feet of land area. The sales of the comparables occurred from April 2017 to May 2018 for prices ranging from \$471,000 to \$510,000 or from \$218.52 to \$242.37 per square foot of living area, land included.

The board of review submission also included copies of property record card for the subject indicating that the owner of the dwelling is Lawrence Litwin, a named appellant in this appeal. The stated address for the appellant on the appeal form and the property address on the property record card are identical.

Based on the comparable sales evidence submitted, 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, 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 states 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 takes notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 17-01208.001-R-1. (See 86 Ill.Admin.Code 1910.90(i)). In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$157,318 based on the evidence submitted by the parties.

The record further disclosed that the subject property is owner-occupied as the taxpayer's address on the appeal form and on the property record card is the same as the subject property. The Board also finds that the 2017 and 2018 tax years are in the same general assessment period and that an equalization factor of 1.0239 was applied in Vernon Township in 2018. Furthermore, the decision of the Property Tax Appeal Board for the 2017 tax year has not been reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board finds that **if** the assessment as established by decision for the 2017 tax year is carried forward through the 2018 tax year subject only to the equalization factor of 1.0239 applied in 2018, pursuant to the dictates of Section 16-185 of the Property Tax Code, the subject's assessment would be **increased** to \$161,078. The board of review requested that the subject's assessment of \$150,979 be sustained, which appears appropriate when considering the parties' comparable sales and Section 16-185 of the Property Tax Code.

For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

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

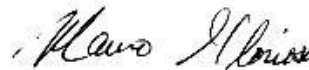
DISSENTING: _____

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:

May 26, 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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