



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

APPELLANTS: Michael & Gayle Ludwig
DOCKET NO.: 18-01938.001-R-1
PARCEL NO.: 15-28-211-023

The parties of record before the Property Tax Appeal Board are Michael & Gayle Ludwig, the appellants, 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: \$42,557
IMPR.: \$141,210
TOTAL: \$183,767

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2,850 square feet of living area. The dwelling was constructed in 1988 with an effective age of 1989. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 483 square foot garage. The property has a 9,430 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellants through counsel contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellants submitted information on three suggested equity comparables located in the same neighborhood and within 0.54 of a mile from the subject property. The comparables were improved with two-story dwellings of wood siding exterior construction that range in size from 2,096 to 3,090

square feet of living area. The dwellings were built in 1987 and 1988.¹ Each comparable has a basement in which two have finished area, central air conditioning, one fireplace and a garage ranging in size from 400 to 483 square feet of building area. The comparables have improvement assessments that range from \$78,115 to \$137,244 or from \$37.27 to \$44.56 per square foot of living area. Based on this evidence, the appellants requested that the improvement assessment be reduced to \$119,937 or \$42.08 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$183,767. The subject property has an improvement assessment of \$141,210 or \$49.55 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted property record cards and a grid analysis on eight suggested equity comparables located in the same neighborhood and within 0.502 of a mile from the subject property. The comparables were improved with two-story dwellings of wood siding exterior construction ranging in size from 2,751 to 2,951 square feet of living area. The dwellings were built from 1985 to 1989.² Each comparable has a basement in which four have finished area, central air conditioning, seven comparables have one or two fireplaces and each comparable has a garage ranging in size from 400 to 483 square feet of building area. The comparables have improvement assessments that range from \$139,710 to \$153,290 or from \$50.02 to \$54.32 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

The appellants contend assessment inequity as the 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 parties submitted 11 comparables for the Board's consideration. The board gave less weight to the appellants' comparable #1 and #3 along with the board of review comparables #1,#2, #5 and #7. These comparables have a finished basement when compared to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be appellants' comparable #2 along with the board of review comparables #3, #4, #6 and #8. These comparables are similar when compared to the subject in location, exterior construction, design, dwelling size, age and most features. These comparables had improvement assessments that ranged from \$137,244 to

¹ Appellants' comparable #2 has an effective age of 1989.

² Board of review's comparable #1 has an effective age of 1989, comparable #2 has an effective age of 1991, comparable #3 has an effective age of 1989, comparable #4 has an effective age of 1990, comparable #5 has an effective age of 1989, comparable #6 has an effective age of 1990, comparable #7 has an effective age of 1990 and comparable #8 has an effective age of 1991.

\$149,214 or from \$44.42 to \$51.75 per square foot of living area. The subject's improvement assessment of \$141,210 or \$49.55 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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

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