



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

APPELLANT: Jacqueline Weber
DOCKET NO.: 18-02236.001-R-1
PARCEL NO.: 15-17-414-004

The parties of record before the Property Tax Appeal Board are Jacqueline Weber, 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: \$51,659
IMPR.: \$208,478
TOTAL: \$260,137

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 brick exterior construction with 5,006 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement with finished area, central air conditioning, a fireplace and an 800 square foot garage. The subject property also features a 2,000 square foot patio area. The property has a 22,359 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 0.22 of a mile from the subject property. The comparables have sites with 15,000 or 16,181 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 4,020 to 4,282 square feet of living area. The homes were built in 1990 or 1991. Each comparable has a basement, two with finished area, central air conditioning, one fireplace and a

garage with either 775 or 800 square feet of building area. The comparables feature deck or patio amenities that have from 287 to 678 square feet of area. The comparables sold from July 2015 to April 2017 for prices ranging from \$525,000 to \$635,000 or from \$125.78 to \$148.63 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$235,120.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$260,137. The subject's assessment reflects a market value of \$786,388 or \$157.09 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 support of its contention of the correct assessment the board of review submitted information on three comparable sales located within approximately 0.23 of a mile from the subject property. Board of review comparable #2 is the same property as the appellant's comparable #2. The comparables have sites with 15,000 or 15,308 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,808 to 4,137 square feet of living area. The homes were built in 1991 or 1999. Each comparable has a basement with finished area, central air conditioning and a garage ranging in size from 735 to 800 square feet of building area. Two of the comparables have either one or two fireplaces. Two comparables have deck/patio amenities that have 480 or 678 square feet of area. The comparables sold from April to June 2017 for prices ranging from \$597,500 to \$685,000 or from \$148.63 to \$178.57 per square foot of living area, land included. Based on this evidence, the board of review requested 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 record contains five comparables for the Board's consideration as one comparable was common to both parties. The Board finds neither of the parties' comparables are particularly similar to the subject due to differences when compared to the subject. Nonetheless, the Board gave less weight to the appellant's comparables #1 and #3 which sold in 2015 or 2016 and are dated and less likely to be indicative of fair market value as of the subject's January 1, 2018 assessment date. The Board gave less weight to board of review comparable #1 which is dissimilar in dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable #2/board of review comparable #2 and board of review comparable #3 which are similar to the subject in location and sold proximate to the January 1, 2018 assessment date at issue. These two comparables have smaller sites, dwelling size, basement area, basement finished area and smaller deck/patio amenities when compared to the subject, suggesting upward adjustments would be

needed to these comparables to make them more equivalent to the subject. These two comparables sold in April and June 2017 for prices of \$597,500 and \$685,000 or for \$148.63 and \$165.58 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$786,388 or \$157.09 per square foot of living area, including land, which is bracketed on a square foot basis established by the two best comparable sales in this record. The subject's higher overall value appears to be justified given its larger site, dwelling size, basement area, basement finished area and deck/patio amenities. Therefore, after considering adjustments to the comparables for differences with the subject, 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

Jacqueline Weber, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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