



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

APPELLANT: Victoria Rabin  
DOCKET NO.: 19-00777.001-R-1  
PARCEL NO.: 15-29-216-023

The parties of record before the Property Tax Appeal Board are Victoria Rabin, the appellant, by attorney Glenn S. Guttman of Rieff Schramm Kanter & Guttman 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:** \$23,488  
**IMPR.:** \$57,746  
**TOTAL:** \$81,234

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 2019 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 one-story dwelling of frame construction with 1,243 square feet of living area. The dwelling was constructed in 1984. Features of the home include a crawl space foundation, central air conditioning, one fireplace and a one-car attached garage with 220 square feet of building area. The property has a 4,851 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 four comparable sales that are improved with dwellings identical to the subject in style, size, and features. The dwellings were built in 1983 and 1984. These properties have sites ranging in size from 4,850 to 7,410 square feet of land area and are located within 1,008 feet of the subject property. The sales occurred from April 2017 to July 2018 for prices ranging from \$184,000 to \$233,500 or from \$148.03 to \$187.85 per square foot

of living area, land included. The appellant requested the subject's assessment be reduced to \$68,702.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,234. The subject's assessment reflects a market value of \$246,987 or \$198.70 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% 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 with board of review comparable #3 being the same comparable as appellant's comparable sale #4. The comparables are identical to the subject in style, size, and features with the exception none of the comparables has a fireplace as does the subject property. The dwellings were built in 1983 and 1984. The comparables have sites ranging in size from 4,856 to 7,247 square feet of land area, have the same assessment neighborhood code as the subject property, and are located within .21 miles of the subject property. The sales occurred in July 2018 and April 2019 for prices ranging from \$207,000 to \$262,000 or from \$166.53 to \$210.78 per square foot of living area, including land. The board of review requested the Property Tax Appeal Board sustain the assessment.

In rebuttal the appellant asserted that her sales are located in closer proximity to the subject than are the sales provided by the board of review. The appellant contends the board of review comparables are inferior and should be given no weight.

### **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 six sales submitted by the parties to support their respective position with one sale being a duplicate submitted by the parties. The comparables are similar to the subject property in location, style, size, age, and features. The Board gives less weight to appellant's comparables #1, #2 and #3 as these sales occurred from April to September 2017, not as proximate in time to the assessment date as the three remaining comparables. The Board gives most weight to the board of review comparables which includes the common sale submitted by the parties. These three properties sold in July 2018 and April 2019 for prices ranging from \$207,000 to \$262,000 or from \$166.53 to \$210.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$246,987 or \$198.70 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence 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: July 20, 2021



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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COUNTY

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