



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

APPELLANT: Victoria Rabin
DOCKET NO.: 19-00938.001-R-1
PARCEL NO.: 15-28-206-041

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: \$42,187
IMPR.: \$150,419
TOTAL: \$192,606

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 is improved with a two-story dwelling of frame construction with 2,903 square feet of living area. The dwelling was built in 1988. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and an attached two-car garage with 440 square feet of building area. The property has a 10,971 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 improved with two-story dwellings with wood siding exteriors each with 2,279 square feet of living area. The homes were built from 1986 to 1988. Each dwelling has a basement that is partially finished, central air conditioning, one fireplace, and an attached two-car garage with 440 square feet of building area. Each property has the same assessment neighborhood code as the subject property with sites

ranging in size from 9,627 to 13,725 square feet of land area and are located from .05 to .58 miles from the subject property. The comparables sold from March 2017 to September 2018 for prices ranging from \$395,000 to \$432,500 or from \$173.32 to \$189.78 per square foot of living area, including land. The appellant requested the assessment be reduced to \$174,298.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$192,606. The subject's assessment reflects a market value of \$585,607 or \$201.72 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 eight comparable sales improved with two-story dwellings of frame construction ranging in size from 2,279 to 2,751 square feet of living area. The homes were built from 1985 to 1989. Each dwelling has a basement with seven being partially finished, central air conditioning, and an attached two-car garage with either 400 or 440 square feet of building area. Six comparables have one or two fireplaces. Each property has the same assessment neighborhood code as the subject property with sites ranging in size from 8,750 to 15,400 square feet of land area and are located from .04 to .73 miles from the subject property. The comparables sold from March 2018 to September 2019 for prices ranging from \$460,000 to \$535,400 or from \$194.47 to \$228.17 per square foot of living area, including land. The board of review requested the assessment be sustained.

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 parties submitted information on twelve comparable sales to support their contentions of the correct assessment of the subject property. The Board gives less weight to appellant's comparable sales #3 and #4 as these two properties sold in 2017, not as proximate in time to the assessment date as the remaining comparables submitted by the parties. The comparables are similar to the subject in location, age, style, and features with the exception each home is smaller than the subject dwelling. These comparables sold for prices ranging from \$407,100 to \$535,400 or from \$178.63 to \$228.17 per square foot of living area, including land. Board of review comparables #7 and #8 were most similar to the subject in size and sold in June 2019 and September 2019 for prices of \$535,400 and \$535,000 or for \$215.02 and \$194.47 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$585,607 or \$201.72 per square foot of living area, including land, which is above the overall price range but within the range established by the best comparable sales in this record on a square foot basis. The subject's overall higher value is justified due to the larger dwelling size in relation to the comparable sales submitted by the parties. Based on this evidence the Board finds

the assessment of the subject property as established by the board of review is correct 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: June 8, 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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