



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

APPELLANT: Robin Allen
DOCKET NO.: 19-03008.001-R-1
PARCEL NO.: 15-29-414-001

The parties of record before the Property Tax Appeal Board are Robin Allen, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** 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: \$29,419
IMPR.: \$121,731
TOTAL: \$151,150

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 two-story dwelling with wood siding containing 2,748 square feet of living area. The dwelling was built in 1983. Features of the home include a partial unfinished basement, central air conditioning, one fireplace, and an attached two-car garage with 399 square feet of building area. The property has a 9,190 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 two comparable sales as the appellant's submission included the same comparable property twice. The comparable sales are improved with two-story dwellings with wood siding containing 2,198 and 2,877 square feet of living area. The dwellings were built in 1979 and 1983. Each comparable has a basement partially finished with a recreation room, central air conditioning, one fireplace, and an attached garage with either 420 or

441 square feet of building area. The comparables have sites with 7,200 or 10,060 square feet of land area and are located within approximately .18 miles from the subject property. The sales occurred in May 2018 and October 2019 for prices of \$480,000 and \$355,000 or \$166.84 and \$161.51 per square foot of living area, including land, respectively. The appellant requested the subject's assessment be reduced to \$149,652.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$157,817. The subject's assessment reflects a market value of \$479,833 or \$174.61 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 five comparable sales improved with two-story dwellings of frame construction ranging in size from 2,565 to 2,877 square feet of living area. The dwellings were built from 1974 to 1978. Four of the comparables have basements with recreation rooms ranging in size from 494 to 663 square feet. Each comparable has central air conditioning, four comparables each have one fireplace, and each property has an attached two-car garage ranging in size from 399 to 441 square feet of building area. The comparables have sites ranging in size from 7,200 to 11,594 square feet of land area and are located within approximately .98 miles from the subject property. The sales occurred from May 2018 to March 2020 for prices ranging from \$420,000 to \$480,000 or from \$160.31 to \$177.52 per square foot of living area, including land. Board of review comparable #2 was also submitted by the appellant. 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 evidence in the record supports a reduction to the subject's assessment.

The record contains six sales submitted by the parties to support their respective positions with one comparable being common to both parties. The Board gives less weight to appellant's comparable #2 due to its significantly smaller dwelling size in relation to the subject dwelling. The Board gives less weight to board of review comparable #4, which sold for \$420,000 or \$160.31 per square foot of living area, due to the lack of a basement while the subject has a partial unfinished basement. The Board further finds that board of review comparable #5 sold in March 2020, significantly after the assessment date, therefore the sale is given diminished weight.

The Board finds that three remaining comparables, which includes the common property, are similar to the subject in most respects except each has a basement partially finished with a recreation room while the subject has an unfinished basement, suggesting a downward adjustment may be needed to the comparables to make them more equivalent to the subject

property. These three properties sold for prices of \$471,500 and \$480,000 or from \$166.84 to \$177.52 per square foot of living area, including land. The subject's assessment reflecting a market value of \$479,833 or \$174.61 per square foot of living area, including land, is within the price range established by these comparables. Given the fact the subject property does not have a partially finished basement while the best comparables have such a feature, the Board finds a reduction in the subject's assessment is appropriate.

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: September 21, 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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