



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

APPELLANT: Robert VanGaston
DOCKET NO.: 19-04241.001-R-1
PARCEL NO.: 15-33-102-021

The parties of record before the Property Tax Appeal Board are Robert VanGaston, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$28,317
IMPR.: \$73,558
TOTAL: \$101,875

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 one-story frame exterior single-family dwelling built in 1978. The dwelling contains 1,849 square feet of living area and features a concrete slab foundation, central air-conditioning, one fireplace, and a 399-square foot attached garage. The property is situated on a 7,665 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located in the same neighborhood code as the subject. The comparables consist of one-story single-family dwellings of frame exterior construction that contain 1,849 or 1,953 square feet of living area. The comparables were built in either 1978 or 1979 and are situated on lots ranging in size from 6,825 to 12,019 square feet of land area. According to the grid analysis and attached schematics, the dwellings each have a

concrete slab foundation, central air conditioning, and a 399-square foot garage. The comparables sold from June 2017 to January 2019 for prices ranging from \$295,000 to \$317,500 or from \$159.55 to \$163.33 per square foot of living area, land included. Based on the above evidence, the appellant requested a reduction in the subject's assessment to reflect a market value of \$286,595 or \$155.00 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,875. The subject's assessment reflects a market value of approximately \$309,745 or \$167.52 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 a grid analysis containing information on the subject and on four comparable sales, two of which were also submitted by the appellant as board of review comparables #2 and #4 are the same properties as appellant's comparables #2 and #3. The comparables are located within the same neighborhood code as the subject and consist of one-story single-family dwellings of frame exterior construction that range in size from 1,810 to 1,953 square feet of living area. The dwellings were built in either 1978 or 1985 and are situated on lots ranging in size from 6,825 to 13,852 square feet of land area. Three comparables each have a concrete slab foundation; one comparable has a basement with finished area. The dwellings each have central air-conditioning, and a garage containing 399 or 552 square feet of building area. Two comparables each have a fireplace. The comparables sold from June 2018 to April 2019 for prices ranging from \$302,000 to \$420,000 or from \$162.57 to \$232.04 per square foot of living area, land included. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

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 a total of five comparable sales as two of the comparables were submitted by both parties. The Board gives less weight to appellant's comparable #1 as its June 2017 sale is dated relative to the January 1, 2019 assessment date at issue and to board of review comparable #1 which has a basement with finished area, dissimilar to the subject which has a concrete slab foundation.

The Board finds that the remaining three comparables were similar to the subject in location, design, age, dwelling size, and most features. These three comparables sold from July 2018 to April 2019 for prices ranging from \$302,000 to \$323,000 or from \$162.57 to \$174.69 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$309,745 or \$167.52 per square foot of living area, land included, which falls within the range established by the best comparable sales submitted for the Board's consideration. After

considering adjustments to the comparables for any differences from the subject, the Board finds the subject's assessed value appears to be supported and no reduction in the subject's assessment is warranted.

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 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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