



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

APPELLANT: Louis & Vivian Fogelson
DOCKET NO.: 19-04278.001-R-1
PARCEL NO.: 15-30-403-025

The parties of record before the Property Tax Appeal Board are Louis & Vivian Fogelson, the appellants, 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 ***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: \$30,258
IMPR.: \$103,062
TOTAL: \$133,320

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 frame exterior single-family dwelling built in 1978. The dwelling contains 2,212 square feet of living area and features an unfinished full basement, central air conditioning, one fireplace, and a 506-square foot attached garage. The property is situated on a 6,360 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants submitted information on five comparable sales located in the same neighborhood code as the subject. According to appellants' grid analysis, the comparables consist of two-story single-family dwellings of frame exterior construction containing either 2,071 or 2,212 square feet of living area. The comparables were built in 1976 or 1978 and are situated on lots ranging in size from 6,080 to 7,352 square feet of land area. The dwellings each have either a full or partial

basement, three of which have finished area, central air conditioning, and a garage containing 529 or 506 square feet of building area. Three comparables each have a fireplace. The comparables sold from June 2017 to September 2019 for prices ranging from \$290,000 to \$405,525 or from \$140.03 to \$183.33 per square foot of living area, land included.¹ Based on the above evidence, the appellants requested a reduction in the subject's assessment to \$121,204 which reflect a market value of approximately \$364,980 or \$165.00 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 \$134,362. The subject's assessment reflects a market value of approximately \$408,519 or \$184.68 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.

The board of review submitted an addendum to their Notes on Appeal disclosing that appellant's comparables #1 and #2 are split level dwellings.

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 appellants as board of review comparables #1 and #2 are the same properties as appellants' comparables #5 and #4, respectively. The comparables are located within the same neighborhood code as the subject and consist of two-story single-family dwellings of frame exterior construction that range in size from 1,848 to 2,212 square feet of living area. The dwellings were built from 1976 to 1978 and are situated on lots ranging in size from 6,000 to 7,350 square feet of land area. The comparables each have a full or partial basement, two with finished area, central air conditioning, one or two fireplaces, and a garage containing 506 or 649 square feet of building area. The comparables sold from April 2018 to September 2019 for prices ranging from \$350,000 to \$405,525 or from \$180.41 to \$205.63 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 appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven comparable sales as two of the comparables were submitted by both parties. The Board gives less weight to appellants' comparables #1, #2 and #3 as comparables #1 and #2 are split-level dwellings, dissimilar to the subject's two-story design, and as the June 2017 sale of comparable #3 is dated relative to the January 1, 2019 assessment

¹ The appellants' grid analysis did not include sale information for comparable #4. As this comparable was submitted by both parties, the sale information was gleaned from the board of review's grid analysis.

date at issue. The Board also gives less weight to board of review comparables #3 and #4 which are smaller dwellings and/or have a larger garage when compared to the subject.

The Board finds that the parties' two common comparables were the best comparables submitted in the record and were identical or nearly identical to the subject in location, design, age, dwelling size, basement size and garage size, but for appellants' comparable #5/board of review comparable #1 having 819 square feet of finished area in the basement requiring a downward adjustment to make it more similar to the subject's unfinished basement. These two comparables sold in September 2019 and July 2018 for \$400,000 and \$405,525 or \$180.83 and \$183.33 per square foot of living area, land included, respectively. The subject's assessment reflects an estimated market value of \$408,519 or \$184.68 per square foot of living area, land included, which is higher than both of the best comparable sales submitted for the Board's consideration. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that a slight 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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