



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

APPELLANT: Amit Dror
DOCKET NO.: 19-04296.001-R-1
PARCEL NO.: 15-29-312-030

The parties of record before the Property Tax Appeal Board are Amit Dror, 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: \$27,878
IMPR.: \$109,208
TOTAL: \$137,086

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 of frame exterior construction with 2,339 square feet of living area. The dwelling was constructed in 1972. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a 456 square foot garage. The property has a 9,200 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 three comparable sales located within from 1.0 to 4.53 miles from the subject property. The comparables have sites that range in size from 52,708 to 108,900 square feet of land area and are improved with two-story dwellings of frame or brick exterior construction that range in size from 2,296 to 2,690 square feet of living area. The dwellings were built in 1984 and 1985. Each comparable has a basement with finished area, central air

conditioning, one or two fireplaces and a garage ranging in size from 480 to 1,548 square feet of building area. The properties sold from February 2017 to November 2018 for prices ranging from \$455,000 to \$499,900 or from \$185.84 to \$206.88 per square foot of living area, land included.

The appellant's attorney argued that the subject property is an "outlier" with its crawl space foundation with inferior "Avg+ quality." Based on this evidence, the appellant requested the subject's assessment be reduced to \$105,244 which reflects a market value of \$315,764 or \$135.00 per square foot of living area, land included, when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,086. The subject's assessment reflects a market value of \$416,801 or \$178.20 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 two comparable sales located within 0.55 of a mile from the subject property. The comparables have sites with 9,050 or 11,878 square feet of land area and are improved with two-story dwellings of frame exterior construction with 2,244 or 1,644 square feet of living area. The homes were built in either 1970 or 1972. One comparable has a basement with finished area and one comparable has a crawl space foundation. Each comparable has central air conditioning and a garage with 440 or 455 square feet of building area and one comparable has a fireplace. The properties sold in April or February 2018 for prices of \$447,500 and \$295,000 or for \$199.42 and \$179.44 per square foot of living area, land included, respectively. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 five comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which are dissimilar to the subject in location, age, site size and where comparables #1 and #2 sold more than 18 months prior to the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the board of review's two comparables which are more similar to the subject in location, age, design and some features but have varying degrees of similarity to the subject with respect to dwelling size and basement features. These comparables sold in April or February 2018 for prices of \$447,500 and \$295,000 or for \$199.42 and \$179.44 per square foot of living area, land included, respectively. The subject's assessment

reflects a market value of \$416,801 or \$178.20 per square foot of living area, including land, which is bracketed by the two best comparables on an overall basis and falls below on a per square foot basis. After considering adjustments to the comparables for differences from the subject, 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: November 16, 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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