



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

APPELLANT: Judith & Phillip Samuels
DOCKET NO.: 19-04303.001-R-1
PARCEL NO.: 15-29-212-058

The parties of record before the Property Tax Appeal Board are Judith & Phillip Samuels, 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: \$30,901
IMPR.: \$126,464
TOTAL: \$157,365

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 consists of a two-story dwelling of wood siding exterior construction with 2,798 square feet of living area. The dwelling was constructed in 1983. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 420 square foot garage. The property has a 7,170 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales located within 0.32 of a mile from the subject property, one of which is located in the same assessment neighborhood code as the subject. The comparables have sites that range in size from 7,200 to 10,887 square feet of land area and are improved with two-story dwellings of frame exterior construction that range in size from 2,264 to 2,877 square feet of living area. The dwellings were built from 1979 to 1983.

Each comparable has a basement, five with finished area, central air conditioning and a garage ranging in size from 399 to 484 square feet of building area. Five of the comparables each have one fireplace. The properties sold from May 2018 to August 2019 for prices ranging from \$405,000 to \$480,000 or from \$162.26 to \$183.30 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$142,684 which reflects a market value of \$428,095 or \$153.00 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 \$163,485. The subject's assessment reflects a market value of \$497,066 or \$177.65 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 four comparable sales, one of which is located in the same assessment neighborhood code as the subject property. Board of review comparables #1, #3 and #4 are the same properties as the appellants' comparables #3, #2 and #4, respectively. The comparables have sites that range in size from 7,200 to 10,890 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 2,426 to 2,877 square feet of living area. The homes were built from 1979 to 1983. Each comparable has a basement, three with finished area, central air conditioning, one fireplace and a garage ranging in size from 399 to 484 square feet of building area. The properties sold from May 2018 to August 2019 for prices ranging from \$415,000 to \$480,000 or from \$166.84 to \$180.96 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 not warranted.

The record contains seven comparable sales for the Board's consideration, as three comparables were common to both parties. The Board gives less weight to the appellants' comparables #1, #3, #4, #5 and #6 along with board of review comparables #1 and #4 which differ from the subject in dwelling size.

The Board finds the best evidence of market value to be the remaining two comparables which are more similar to the subject in location, age, design and dwelling size but one of which has a finished basement compared to the subject's unfinished basement. These two comparables sold in March 2019 and May 2018 for prices of \$467,000 and \$480,000 or for \$175.17 and \$166.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$497,066 or \$177.65 per square foot of living area, including land, which falls above the range

established by the best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is 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: 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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