



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

APPELLANT: Daniel DeZutter  
DOCKET NO.: 19-04305.001-R-1  
PARCEL NO.: 15-29-103-012

The parties of record before the Property Tax Appeal Board are Daniel DeZutter, 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 **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:** \$30,459  
**IMPR.:** \$143,860  
**TOTAL:** \$174,319

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 wood siding exterior construction with 3,801 square feet of living area. The dwelling was constructed in 1975 and has an effective age of 1990. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 440 square foot garage. The property has a 6,620 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 five comparable sales located from 0.81 to 1.88 miles from the subject property. None of the comparables are located in the same assessment neighborhood code as the subject. The comparables have sites that range in size from 10,004 to 20,516 square feet of land area and are improved with two-story dwellings of frame or brick and frame exterior construction that range in size from 3,647 to 4,172 square feet of living area. The dwellings

were built from 1988 to 2000. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 484 to 766 square feet of building area. The properties sold from June 2018 to June 2019 for prices ranging from \$530,000 to \$650,000 or from \$144.26 to \$155.80 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$158,359 which reflects a market value of \$475,125 or \$125.00 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 \$198,924. The subject's assessment reflects a market value of \$604,816 or \$159.12 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 in the same assessment neighborhood code as the subject property. The comparables have sites with 7,200 or 9,190 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that have either 2,666 or 2,877 square feet of living area. The homes were built in 1979 with one having an effective age of 1987. Each comparable has a basement, one with finished area, central air conditioning, one fireplace and a garage with 441 or 484 square feet of building area. The properties 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, land included.

The board of review submitted written comments arguing that the subject property has the largest dwelling size in its immediate neighborhood due, in part, to a 1,306 square foot addition built in 2015. It stated that the two comparable sales submitted represent the largest dwellings sold in the subject's neighborhood within one year of the January 1, 2019 assessment date at issue. The board of review critiqued the appellant's comparables as being located outside of the subject's neighborhood. The board of review claimed that the appellant rejected its offer to settle at a market value of \$520,000 for the subject property. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3 and #5 along with board of review comparables which differ from the subject in age, dwelling size and/or are located more than one mile from the subject property.

On this limited record, the Board finds the best evidence of market value to be the remaining two comparables which are more similar to the subject in effective age, location, design and dwelling size. These two comparables differ from the subject in having a larger site size, larger garage and finished basement when compared to the subject's unfinished basement, suggesting downward adjustments would be needed to make these properties more equivalent to the subject property. These comparables sold in December 2018 and June 2019 for prices of \$620,000 and \$630,000 or for \$149.29 and \$151.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$604,816 or \$159.12 per square foot of living area, including land, which is bracketed by the two best comparables on an overall basis and falls above the per square foot values of the two best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, such as larger site size, garage size and finished basement feature, 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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COUNTY

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