



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

APPELLANT: Alan Cicero
DOCKET NO.: 19-04337.001-R-1
PARCEL NO.: 15-28-106-006

The parties of record before the Property Tax Appeal Board are Alan Cicero, 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: \$37,376
IMPR.: \$170,383
TOTAL: \$207,759

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 3,463 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 483 square foot garage. The property has a 10,020 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 a grid analysis on six comparable sales along with Multiple Listing Service sheets on comparables #1 and #5. The comparable sales are located from 0.40 to 1.45 miles from the subject property. The comparables have sites that range in size from 8,750 to 44,297 square feet of land area and are improved with two-story dwellings of frame exterior construction that range in size from 2,891 to 3,378 square feet of living area. The dwellings

were built from 1987 to 1989. Each comparable has a basement with finished area, central air conditioning and a garage ranging in size from 405 to 765 square feet of building area. Five comparables each have either one or two fireplaces. The properties sold from January 2018 to August 2019 for prices ranging from \$415,000 to \$545,000 or from \$137.19 to \$181.60 per square foot of living area, land included.¹ Based on this evidence, the appellant requested the subject's assessment be reduced to \$173,133 which reflects a market value of \$519,451 or \$150.00 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 \$207,759. The subject's assessment reflects a market value of \$631,678 or \$182.41 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 located from 1.57 to 1.91 miles from the subject property. The comparables have sites that range in size from 10,010 to 15,360 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that have either 3,378 or 3,453 square feet of living area. The homes were built from 1988 to 1991. Each comparable has a basement, one with finished area, central air conditioning, one fireplace and a garage with 405 or 672 square feet of building area. The properties sold from February 2018 to August 2019 for prices ranging of \$615,000 or \$620,000 or from \$178.11 to \$183.54 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 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 this burden of proof was not met and a reduction in the subject's assessment is not warranted.

The parties submitted ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables along with board of review comparable #4 which differ from the subject in dwelling size, site size and/or presence of finished basement when compared to the subject's property characteristics.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in age, design, site size, dwelling size and features. These comparables sold from February 2018 to August 2019 for prices ranging of \$615,000 or \$620,000 or from \$178.11 to \$182.06 per square foot of living area, including land. The

¹ MLS sheets submitted by the appellant disclosed that comparable #1 sold in August 2019 for \$415,000 and that comparable #5 had a finished basement.

subject's assessment reflects a market value of \$631,678 or \$182.41 per square foot of living area, including land, which falls just above the range established by the best comparable sales in this record. Given the subject's slightly larger dwelling size, larger basement and other features, relative to the best comparables, an overall value slightly higher than the best comparables appears to be justified. 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: 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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