



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

APPELLANT: Melissa Roche
DOCKET NO.: 19-04599.001-R-1
PARCEL NO.: 15-34-101-036

The parties of record before the Property Tax Appeal Board are Melissa Roche, 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: \$32,028
IMPR.: \$126,441
TOTAL: \$158,469

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 2,584 square feet of living area. The dwelling was constructed in 1992. Features of the home include a basement with finished area, central air conditioning and a 441 square foot garage. The property has an 11,718 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 within 0.22 of a mile from the subject property. The comparables have sites that range in size from 8,803 to 9,918 square feet of land area and are improved with two-story dwellings of frame exterior construction that range in size from 2,502 to 2,820 square feet of living area. The dwellings were built in either 1990 or

1992. Each comparable has a basement, four with finished area,¹ central air conditioning, one fireplace and a 400 or 441 square foot garage. The properties sold from March to August 2019 for prices ranging from \$325,000 to \$530,000 or from \$124.14 to \$193.84 per square foot of living area, land included.

The appellant also submitted the Multiple Listing Service (MLS) sheets on its comparables #1, #3, #4 and #5. The MLS sheet for comparable #1 describes the property as needing cosmetic updates and advertised as “your chance to buy below market value.” The MLS sheet for comparable #4 reported the property to have a finished basement. Based on this evidence, the appellant requested the subject’s assessment be reduced to \$149,857 which reflects a market value of \$449,616 or \$174.00 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$158,469. The subject's assessment reflects a market value of \$481,815 or \$186.46 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 within 0.22 of a mile from the subject property. Board of review comparables #1, #3 and #4 are the same properties as the appellant’s comparables #5, #4 and #3, respectively. The comparables have sites with either 8,800 or 9,920 square feet of land area, are improved with two-story dwellings of wood siding exterior construction that range in size from 2,502 to 2,820 square feet of living area and were built in 1990. Each comparable has a basement with finished area, central air conditioning, one fireplace and a 441 square foot garage. The properties sold from April to October 2019 for prices ranging from \$485,000 to \$532,000 or from \$181.37 to \$206.52 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains six comparable sales for the Board’s consideration, as three of the comparables were common to both parties. The Board gives less weight to the appellant’s comparable #1 which was reported in its MLS sheet as priced below market value. The Board gives reduced weight to the appellant’s comparable #2 which has an unfinished basement in contrast to the subject’s finished basement.

¹ Basement finished area for comparable #4 was disclosed in the Multiple Listing Service sheet submitted by the appellant.

The Board finds the best evidence of market value to be the remaining comparables, which include the common comparables, and are more similar to the subject in location, age, dwelling size and features. These comparables sold from April to October 2019 for prices ranging from \$485,000 to \$532,000 or from \$181.37 to \$206.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$481,815 or \$186.46 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record on an overall basis and within the range 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:

February 15, 2022



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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