



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

APPELLANT: Andrew Nissenberg  
DOCKET NO.: 19-05324.001-R-1  
PARCEL NO.: 15-20-306-001

The parties of record before the Property Tax Appeal Board are Andrew Nissenberg, 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:** \$46,137  
**IMPR.:** \$162,449  
**TOTAL:** \$208,586

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 3,770 square feet of living area. The dwelling was constructed in 1996. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 651 square foot attached garage. The property has approximately a 13,500 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 .21 miles from the subject. The comparables have sites that range in size from 15,246 to 18,731 square feet of land area and are improved with two-story dwellings of frame exterior construction that were built from 1995 to 2000. The dwellings range in size from 3,108 to 4,496 square feet of living area. The comparables have basements with four having finished area. Each comparable has central air

conditioning, one fireplace and a garage ranging in size from 639 to 713 square feet of building area. Comparable #5 also has a 648 square foot inground swimming pool. The comparables sold from January to December 2018 for prices ranging from \$520,000 to \$650,000 or from \$144.57 to \$176.96 per square foot of living area, including land. The appellant also submitted comments noting differences between the subject and the comparables. In addition, comparable #1 was recent rehab in 2016 according to the Multiple Listing Service Sheet associated with the sale. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$208,586. The subject's assessment reflects a market value of \$634,193 or \$168.22 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 .15 miles from the subject. Board of review comparables #1 and #2 are duplicates of appellant's comparable #4 and #5, respectively. The comparables have sites ranging in size from 15,250 to 30,060 square feet of land area and are improved with two-story dwellings of wood siding or wood siding and brick exterior construction that were built from 1995 to 1997. The dwellings range in size from 3,108 to 3,738 square feet of living area. The comparables have basements with three having recreation rooms. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 639 to 701 square feet of building area. Comparable #2 has an inground swimming pool. The comparables sold from January 2018 to June 2020 for prices ranging from \$550,000 to \$685,000 from \$169.45 to \$183.25 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 no reduction in the subject's assessment is warranted.

The record contains seven suggested comparable sales for the Board's consideration, two of which are common comparables. The Board gives less weight to appellant's comparables #2 and #5 along with board of review comparables #2 and #4 due to differences in dwelling size or site size. In addition, appellant's comparable #5/board of review comparable #2 has an inground swimming pool unlike the subject and board of review comparable #4 sold less proximate in time to the January 1, 2019, assessment date than the other sales in the record.

The Board finds the best evidence of market value to be the parties' remaining comparables, one of which is a common comparable. These comparables are similar to the subject in location, site size, age, dwelling size and most features. These comparables sold from June to December 2018 for prices ranging from \$520,000 to \$655,000 or from \$149.44 to \$182.45 per square foot of

living area, including land. The subject's assessment reflects a market value of \$634,193 or \$168.22 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence and after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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:

April 19, 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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COUNTY

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