



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

APPELLANT: Ursula Angel
DOCKET NO.: 19-06717.001-R-1
PARCEL NO.: 15-28-213-002

The parties of record before the Property Tax Appeal Board are Ursula Angel, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich, 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: \$36,665
IMPR.: \$128,886
TOTAL: \$165,551

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 split-level dwelling of frame exterior construction with 1,888 square feet of above grade living area. The dwelling was constructed in 1988 with a reported effective age of 1992. Features of the home include a partial basement with finished area, a lower level with finished area, central air conditioning, two fireplaces and an attached 420 square foot garage. The property has an 11,615 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 three comparable sales located within .98 miles from the subject, two of which are also located in the same neighborhood as the subject. The comparables have sites that range in size from 6,825 to 8,756 square feet of land area and are improved with split-level dwellings of frame exterior construction that were built from 1979 to 1988 with comparable #2 having a reported effective age 1991. The dwellings range in size from 1,675 to

2,153 square feet of above grade living area. Each comparable has a basement with one having finished area, central air conditioning, one fireplace and a garage with either 420 or 462 square feet of building area. The appellant's evidence noted comparable #2 was rehabbed in 2016. The comparables sold from May 2018 to February 2020 for prices ranging from \$395,000 to \$430,000 or from \$199.72 to \$253.73 per square foot of above grade living area, including land. 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 \$165,551. The subject's assessment reflects a market value of \$503,348 or \$266.60 per square foot of above grade 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 .46 miles from the subject. The comparables have sites ranging in size from 10,000 to 11,442 square feet of land area and are improved with split-level dwellings of frame exterior construction that were built from 1986 to 1989. Each dwelling has 1,409 square feet of above grade living area. Other features of each comparable include a basement with three having finished area, a lower level with finished area, central air conditioning and a garage with 420 square feet of building area. Three comparables each have a fireplace. The comparables sold from March to December 2019 for prices ranging from \$377,250 to \$405,000 or from \$267.74 to \$287.44 per square foot of above grade 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 a reduction in the subject's assessment is not warranted.

The record contains seven suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #2 which sold 14 months after the subject's January 1, 2019, assessment date and is less likely to be reflective of market value. The Board gives less weight to appellant's comparable #3 which is a somewhat older dwelling located on a considerably smaller site within a different neighborhood when compared to the subject.

The Board finds the best evidence of the subject's market value to be appellant's comparable #1 and the board of review comparables which are more similar to the subject in location, site size, style and age. However, the Board recognizes each comparable has a smaller dwelling size, a smaller lower level with less finished area and a smaller basement with one being unfinished, suggesting upward adjustments to make them more equivalent to the subject. Nevertheless, these comparables sold in May 2018 to December 2019 for prices ranging from \$377,250 to \$425,000 or from \$253.73 to \$287.44 per square foot of above grade living area, including land. The

subject's assessment reflects a market value of \$503,348 or \$266.60 per square foot of above grade living area, including land, which is within the range established by the best comparable sales in the record on a price per square foot basis but higher on overall value. The higher overall value is justified when considering the subject's larger dwelling size and superior features. 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 the 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: June 21, 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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