



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

APPELLANT: David Buhl
DOCKET NO.: 19-06873.001-R-1
PARCEL NO.: 12-28-406-016

The parties of record before the Property Tax Appeal Board are David Buhl, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein, 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: \$174,465
IMPR.: \$268,574
TOTAL: \$443,039

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 one-story dwelling of brick exterior construction with 3,990 square feet of living area. The dwelling was built in 1953 and is approximately 66 years old. The dwelling has an effective date of construction of 1966. Features of the home include a full basement with a 3,591 square foot recreation room, central air conditioning, one fireplace and an attached garage with 672 square feet of building area. The property has a 30,040 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparables, however, comparables #1 and #2 have no sales information and will not be further discussed. Comparables #3 and #4 are improved with one-story dwellings of brick exterior construction containing 3,032 and 3,516 square feet of living area, respectively. The homes are 69 and 64 years old, respectively. Each comparable has

an unfinished partial basement, central air conditioning, one or two fireplaces, and a garage with 624 and 650 square feet of building area, respectively. These properties each have a site with 46,170 square feet of land area and are located from approximately .70 to 1.21 miles from the subject property. The sales occurred in March 2019 and March 2018 for prices of \$1,055,000 and \$750,000 or for \$347.96 and \$213.31 per square foot of living area, including land, respectively. The appellant requested the subject's assessment be reduced to \$407,979.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$443,039. The subject's assessment reflects a market value of \$1,347,033 or \$337.60 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 improved with one-story dwellings of wood siding, brick, or stucco exterior construction ranging in size from 2,864 to 3,554 square feet of living area. The homes were built from 1953 to 1977. Comparables #2 and #4 each have effective construction dates of 1965. Each comparable has a basement with three having finished area ranging in size from 408 to 1,289 square feet. Each of the comparables also has central air conditioning and one or two fireplaces. Three comparables have an attached garage ranging in size from 552 to 897 square feet of building area and comparable #4 has an inground swimming pool. These properties have sites ranging in size from 24,600 to 71,990 square feet of land area and are located from approximately .02 to 1.77 miles from the subject property. The sales occurred from August 2018 to February 2021 for prices ranging from \$1,050,000 to \$1,450,000 or from \$361.64 to \$469.68 per square foot of living area, including land.

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 sales submitted by the parties to support their respective positions. The Board gives less weight to board of review comparables #3 and #4 as these properties sold in 2021, approximately two years after the assessment date at issue and less likely to be reflective of market value as of January 1, 2019. The Board finds the best evidence of market value to be appellant's comparables #3 and #4 as well as board of review comparable sales #1 and #2. These comparables are improved with one-story homes ranging in size from 2,864 to 3,554 square feet of living area. The dwellings are relatively similar to the subject in age and features with the exception that each has a smaller basement with either no finished area or less finished area than the subject dwelling suggesting upward adjustments would be needed to the comparables for these features. Three comparables have larger sites than the subject property suggesting a downward adjustment to the comparables for their larger sites relative to the subject property would be appropriate. These four properties sold for prices ranging from \$750,000 to

\$1,450,000 or from \$213.31 to \$407.99 per square foot of living area, including land. Three comparables have a more narrow range from \$347.96 to \$407.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,347,033 or \$337.60 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and below three of the four on a per square foot basis. These sales demonstrate the assessment of the subject property as established by the board of review is correct 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:

May 17, 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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