



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

APPELLANT: Scott Kleinstein
DOCKET NO.: 19-06886.001-R-1
PARCEL NO.: 15-17-412-009

The parties of record before the Property Tax Appeal Board are Scott Kleinstein, 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: \$39,589
IMPR.: \$147,706
TOTAL: \$187,295

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 2-story dwelling with wood siding exterior construction containing 3,287 square feet of living area. The dwelling was built in 1990 and is approximately 29 years old. Features of the home include a full basement with 1,253 square feet of finished area, central air conditioning, a fireplace, and an attached garage with 682 square feet of building area. The property has a 15,040 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 the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 15,000 to 18,740 square feet of land area and are improved with 2-story dwellings with wood siding exterior construction that range in size from 3,285 to 3,747 square feet of living area. The

comparables range in age from 20 to 29 years old. Each comparable has a full basement with 799 to 1,327 square feet of finished area. Each dwelling also has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 672 to 720 square feet of building area. The comparables sold from March 2016 to July 2019 for prices ranging from \$510,000 to \$572,000 or from \$152.66 to \$162.71 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$170,100 which would reflect a market value of \$510,351 or \$155.26 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 \$187,295. The subject's assessment reflects a market value of \$569,459 or \$173.25 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 the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 15,000 to 19,680 square feet of land area and are improved with 2-story dwellings with wood siding, brick, or wood siding and brick exterior construction that range in size from 3,214 to 3,366 square feet of living area. The dwellings were built from 1990 to 1996. Each dwelling has a basement with comparables #1 and #4 having 829 and 1,547 square feet of finished area, respectively. Each home also has central air conditioning, one to three fireplaces, and an attached garage ranging in size from 672 to 736 square feet of building area. The comparables sold from April 2018 to March 2020 for prices ranging from \$585,000 to \$612,500 or from \$173.80 to \$190.57 per square foot of living area, including land. Based on this evidence, the board of review requested the assessment be sustained.

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 Board finds the parties submitted a total of nine comparable sales for the Board's consideration with varying degrees of similarity to the subject property. The Board gave less weight to appellant's comparable #1, #3, and #4, along with board of review comparable #2 as each of these comparables sold 15 months or longer from the subject's January 1, 2019 assessment date at issue and, therefore, are less likely to be reflective of the subject's market value than the remaining comparables in the record. Additionally, the Board gave reduced weight to board of review comparable #3 based on its unfinished basement, unlike the subject's 1,253 square feet of finished basement area.

The Board finds the best evidence of market value to be appellant's comparables #2 and #5, along with board of review comparables #1 and #4 which are most similar to the subject in location, design, age, and most features. These comparables also sold closer in time to the lien date at issue. These four best comparables in the record sold from April 2018 to July 2019 for prices ranging from \$510,000 to \$612,500 or from \$154.95 to \$190.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$569,459 or \$173.25 per square foot of living area, including land, which is well within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds that the assessment of the subject property as established by the board of review is supported and, thus, no reduction is warranted.

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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