



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

APPELLANT: Linda Donoulis
DOCKET NO.: 19-06917.001-R-1
PARCEL NO.: 15-29-408-027

The parties of record before the Property Tax Appeal Board are Linda Donoulis, 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: \$47,965
IMPR.: \$153,439
TOTAL: \$201,404

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 is improved with a two-story dwelling of brick exterior construction with 3,166 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 716 square feet of building area. The property has a 10,020 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 improved with two-story dwellings of wood siding exterior construction that range in size from 2,496 to 2,622 square feet of living area. The homes were constructed from 1970 to 1972. One comparable has a basement and four comparables have crawl space foundations. Each comparable has central air conditioning, one or two fireplaces and an attached garage ranging in size from 420 to 483 square feet of building

area. These properties have sites with either 8,770 or 9,050 square feet of land area and are located from 836 to 1,724 feet from the subject property. The sales occurred from May 2017 to September 2019 for prices ranging from \$372,000 to \$440,000 or from \$141.87 to \$169.23 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$163,448.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$201,404. The subject's assessment reflects a market value of \$612,356 or \$193.42 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 five comparable sales improved with two-story dwellings of wood siding or wood siding and brick exterior construction that range in size from 3,001 to 3,198 square feet of living area. The homes were constructed from 1993 to 1997. Each comparable has a full basement with three being finished with recreation rooms, central air conditioning, one fireplace, and an attached garage ranging in size from 441 to 748 square feet of building area. Comparable #2 also has an inground swimming pool. These properties have sites ranging in size from 10,020 to 18,730 square feet of land area and are located from approximately 1.21 to 2.16 miles from the subject property. The sales occurred from January 2018 to August 2018 for prices ranging from \$545,000 to \$692,000 or from \$176.96 to \$219.54 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.

Despite differences in location, the Board finds the best evidence of market value to be the comparables submitted by the board of review as these properties are improved with homes more similar to the subject dwelling in age, size and features than are the comparables provided by the appellant. The Board finds, however, the board of review comparables area slightly older than the subject dwelling and none of the homes are of all brick exterior construction as is the subject property. The board of review comparables sold for prices ranging from \$545,000 to \$692,000 or from \$176.96 to \$219.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$612,356 or \$193.42 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported considering the subject's superior age and brick construction. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the 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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