



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

APPELLANT: Scott Brumund
DOCKET NO.: 19-07322.001-R-1
PARCEL NO.: 15-16-311-007

The parties of record before the Property Tax Appeal Board are Scott Brumund, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC in Chicago, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** 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: \$47,262
IMPR.: \$120,238
TOTAL: \$167,500

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 wood siding exterior construction with 2,549 square feet of living area. The dwelling was built in 1991 and is approximately 28 years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 420 square feet of building area. The property has a site with approximately 15,110 square feet of land area 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 four comparable sales improved with two-story dwellings with wood siding exteriors ranging in size from 2,517 to 2,549 square feet of living area. The homes range in age from 28 to 31 years old. Each comparable has a full basement with two having finished area, central air conditioning and an attached garage with 420 square feet of

building area. Two comparables each have one fireplace. The comparables have sites ranging in size from 9,151 to 17,816 square feet of land area. Each property has the same neighborhood code as the subject property and is located from .17 to 1.06 miles from the subject property. The sales occurred from May 2017 to June 2019 for prices ranging from \$435,000 to \$491,000 or from \$172.82 to \$192.62 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$158,590.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$171,828. The subject's assessment reflects a market value of \$522,432 or \$204.96 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 three comparable sales with board of review comparable #3 being the same property as appellant's comparable #2. The comparables are improved with two-story dwellings of wood siding exterior construction with either 2,549 or 2,714 square feet of living area. The homes were built in 1990 and 1991. Each comparable has a full unfinished basement, central air conditioning and an attached garage with 420 or 651 square feet of building area. Two comparables have one fireplace each. These properties have sites ranging in size from 15,010 to 17,820 square feet of land area. Each comparable has the same assessment neighborhood code as the subject property and is located from approximately .12 to .22 miles from the subject property. The sales occurred from April 2018 to May 2019 for prices ranging from \$491,000 to \$547,000 or from \$192.62 to \$202.04 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 evidence in the record supports a reduction in the subject's assessment.

The record contains six sales submitted by the parties to support their respective positions with one sale being common to both parties. The comparables are similar to the subject property in location, dwelling style, age, size and most features. The Board gives less weight to appellant's comparables #1 and #4 as each of these properties has finished basement area, unlike the subject's unfinished basement, and each property sold in 2017, not as proximate in time to the assessment date as the remaining comparables in the record. The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 as well as board of review comparable sales #1 through #3, which includes the common sale submitted by the parties. These most similar comparables sold for prices ranging from \$435,000 to \$547,000 or from \$172.82 to \$202.04 per square foot of living area, including land. The comparable with the highest price is improved with the largest dwelling in the record, which is approximately 6.5% larger than the subject dwelling. The subject's assessment reflects a market value of \$522,432 or \$204.96 per square foot of living area, including land, which is within the overall price range but

above the range established by the best comparable sales in this record on a per square foot basis. Based on this evidence the Board finds a reduction in the subject's assessment is 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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