



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

APPELLANT: Irwin Flangel  
DOCKET NO.: 19-07508.001-R-1  
PARCEL NO.: 15-33-212-006

The parties of record before the Property Tax Appeal Board are Irwin Flangel, 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:** \$28,925  
**IMPR.:** \$99,741  
**TOTAL:** \$128,666

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 tri-level dwelling of wood siding exterior construction with 2,205 square feet of above ground living area.<sup>1</sup> The dwelling was constructed in 1979. Features of the home include a partial basement, a lower level with finished area,<sup>2</sup> central air conditioning, a fireplace and a 480 square foot garage. The property has an approximately 8,500 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

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<sup>1</sup> The Board finds the best description of the design of the subject dwelling is found in its property record card provided by the board of review.

<sup>2</sup> The appellant reported the subject dwelling has a basement with finished area. The appellant submitted a computer printout Multiple Listing Service (MLS) data sheet from the ColdwellBankerHomes.com website. The MLS data sheet described the subject dwelling with a finished English walk-out basement featuring a recreation room and large laundry room, as well as a huge sub-basement, which was unrefuted by the board of review in rebuttal evidence.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was sold on May 9, 2020 for a price of \$386,000, the parties to the transaction were not related and the property was advertised for sale in the Multiple Listing Service (MLS). The appellant reported the seller as Irwin H. Flangel, the appellant. To document the sale the appellant provided a computer printout of the subject's property transfer history from the Lake County's website reiterating the subject's sale date and sale price. A copy of the MLS data sheet was filed depicting that the property had an original asking price of \$399,900 in February 2020 and sold on May 2020 for \$386,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the sale price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$153,030. The subject's assessment reflects a market value of \$465,278 or \$211.01 per square foot of above ground 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 properties with the same assessment neighborhood code as the subject property and located within .38 of a mile from the subject property. The board of review provided assessment data for each comparable and sales data for comparable #4. Since assessment data is not responsive to the appellant's overvaluation argument, the Board will not further address board of review comparables #1, #2, #3 and #5 in this analysis. The board of review reported that comparable #4 has a site containing 14,650 square feet of land area and is improved with a tri-level dwelling of wood siding exterior construction with 2,205 square feet of above ground living area. The dwelling was built in 1978 and features a partial basement, a lower level with finished area, central air conditioning, a fireplace and a 480 square foot garage. The property sold in November 2016 for a price of \$425,000 or \$192.71 per square foot of above ground living area. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the sale of the subject property in May 2020 for a price of \$386,000. The appellant provided evidence demonstrating the sale had the elements of an arm's-length transaction. The appellant partially completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related and the property had been advertised on the open market in the Multiple Listing Service. In further support of the transaction the appellant submitted a copy of the MLS data sheet. The Board finds the subject's sale price of \$386,000 is below the subject's market value of \$465,278 as reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the

arm's length nature of the transaction or to refute the contention that the sale price was reflective of market value. The Board gives less weight to the board of review's submission, as this evidence does not overcome the weight given to the subject's arm's-length sale transaction. Moreover, the Board finds the one comparable sale provided by the board of review had a sale date that occurred 26 months prior to the assessment date at issue, thus less likely to be indicative of the subject's market value as of the assessment date at issue.

Based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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.

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Chairman



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Member



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Member



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Member



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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: July 19, 2022



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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Irwin Flangel, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085