



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

APPELLANT: Michael Scott
DOCKET NO.: 19-08595.001-R-1
PARCEL NO.: 15-33-107-021

The parties of record before the Property Tax Appeal Board are Michael Scott, 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 **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: \$32,084
IMPR.: \$94,629
TOTAL: \$126,713

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 1,553 square feet of above ground living area. The dwelling was constructed in 1980 and is approximately 39 years old. Features of the home include a 529 square foot finished lower level, a 702 square foot basement, central air conditioning, a fireplace and a 483 square foot garage.¹ The property has an approximately 11,310 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

¹ The Board finds the best description of the subject's foundation is found in the sketch of the subject dwelling provided by the appellant and the subject's property record card provided by the board of review, both of which depict the subject dwelling with a lower level and a partial basement. The sketch of the subject dwelling presented by the appellant depict the subject's 529 square foot lower level is finished, which was not listed in the subject's property record card provided by the board of review.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with the same assessment neighborhood code as the subject and located within .08 of a mile from the subject property. The comparables are improved with tri-level dwellings of wood siding exterior construction containing 1,852 or 1,891 square feet of above ground living area. The dwellings are 39 or 40 years old. The dwelling sketches of the comparables presented by the appellant depicts each with a finished lower level and a partial basement. The comparables each have central air conditioning and a garage with 462 or 483 square feet of building area. Two comparables each have one fireplace. The comparables have improvement assessments that range from \$106,053 to \$108,690 or from \$57.26 to \$57.93 per square foot of above ground living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$89,452 or \$57.60 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,713. The subject property has an improvement assessment of \$94,629 or \$60.93 per square foot of above ground living area. In support of its contention of the correct assessment, the board of review submitted information on five equity comparables with the same assessment neighborhood code as the subject and located within .35 of a mile from the subject property. The comparables are improved with tri-level dwellings of wood siding or stone and wood siding exterior construction ranging in size from 1,454 to 1,783 square feet of above ground living area. The dwellings were built in 1979 or 1980 with comparable #2 having a reported effective age of 1981. Each comparable was reported to have a lower level, one of which has finished area. Four comparables also have a partial basement, two of which have finished area. Each comparable has central air conditioning and a garage ranging size from 460 to 524 square feet of building area. Four comparables each have one fireplace. One comparable has a metal utility shed. The comparables have improvement assessments that range from \$100,359 to \$104,948 or from \$58.57 to \$72.18 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 taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 a total of nine suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables, as well as board of review comparable #2 due to their larger dwelling sizes when compared to the subject dwelling. The Board has also given less weight to board of review comparable #1 as it does not have a basement like the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #3, #4 and #5, which are overall most similar to the subject in location, dwelling size, design, age and some features. These comparables have improvement assessments that range from \$100,359 to \$102,293 or from \$64.79 to \$65.87 per square foot of above ground living area. The subject's improvement assessment of \$94,629 or \$60.93 per square foot of above ground living area falls below the range established by the best comparables in the record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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: July 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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