



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

APPELLANT: Russell & Karen Brody  
DOCKET NO.: 20-02391.001-R-1  
PARCEL NO.: 15-33-104-059

The parties of record before the Property Tax Appeal Board are Russell & Karen Brody, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$45,871  
**IMPR.:** \$110,592  
**TOTAL:** \$156,463

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2020 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 with wood siding containing 2,556 square feet of living area. The dwelling was constructed in 1989. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached 480 square foot garage. The property has an approximately 10,048 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales that are located .02 or .03 of a mile from the subject. The comparables have sites ranging in size from 9,287 to 14,578 square feet of land area that are improved with two-story dwellings containing from 2,577 to 3,061 square feet of living area. The dwellings were built in 1989. The comparables have unfinished basements, central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 520

square feet of building area. The comparables sold from April 2019 to August 2020 for prices ranging from \$461,000 to \$485,000 or from \$150.60 to \$183.26 per square foot of living area, including land.

Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$158,187. The subject's assessment reflects a market value of \$475,179 or \$185.91 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% 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 that are located from .06 to .15 of a mile from the subject. The comparables have sites ranging in size from 9,115 to 11,750 square feet of land area that are improved with two-story or split-level dwellings containing from 2,199 to 3,061 square feet of living area. The dwellings were built in 1989. The comparables have basements, three of which have finished area, central air conditioning and an attached garage ranging in size from 462 to 528 square feet of building area. Three comparables each have one or two fireplaces. The comparables sold from May to September 2018 for prices ranging from \$510,000 to \$573,500 or from \$186.54 to \$241.93 per square foot of living area, including land.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellants submitted rebuttal critiquing the board of review's submission. The appellants argued the appellants' comparables support a request to lower the subject's market value to \$404,985 or \$158.44 per square foot of living area, including land, based on the comparables' median sale prices.

### **Conclusion of Law**

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #3, #4 and #5, due to their larger dwelling size when compared to the subject. The Board also gives less weight to the board of review's comparables due to their sale date occurring greater than 15 months prior to the January 1, 2020 assessment date at issue and/or their larger dwelling size when compared to the subject. In addition, the board of review's comparables #2, #3 and #4 have finished basement area, unlike the subject. The Board finds the appellants' remaining comparables are similar to the subject in location, style, age, size and most features. The best comparables sold in April 2019 and August 2020 for prices of \$475,000 and \$465,000 or \$183.26 and \$180.44 per square foot of living area,

including land, respectively. The subject's assessment reflects a market value of \$475,179 or \$185.91 per square foot of living area, including land, which falls slightly above the market values of the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is slightly excessive. Based on this evidence the Board finds a slight 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:

October 18, 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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APPELLANT

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