



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

APPELLANT: Robert Fuhlbrugge
DOCKET NO.: 20-02741.001-R-1
PARCEL NO.: 15-21-301-013

The parties of record before the Property Tax Appeal Board are Robert Fuhlbrugge, 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: \$41,683
IMPR.: \$183,276
TOTAL: \$224,959

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 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 of wood siding exterior construction with 3,662 square feet of living area. The dwelling was built in 1996 and is approximately 24 years old. Features of the home include a partial basement with finished area, central air conditioning, and an attached garage with 640 square feet of building area. The property has a site with approximately 10,020 square feet of land area located in Buffalo Grove, Vernon Township, Lake County.

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 improved with two-story dwellings of wood siding or frame construction that range in size from 3,472 to 3,920 square feet of living area. The homes range in age from 21 to 24 years old. Each comparable has a full or partial basement with finished area, central air

conditioning, one or two fireplaces and an attached garage that ranged in size from 625 to 714 square feet of building area. The comparables are located from approximately .02 to .34 of one mile from the subject property with the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$146,837 to \$167,647 or from \$42.24 to \$44.66 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$158,473.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$224,959. The subject property has an improvement assessment of \$183,276 or \$50.05 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with two-story dwellings of brick or wood siding and brick exterior construction ranging in size from 3,086 to 3,971 square feet of living area. The homes were built from 1995 to 2002. Each property has a full basement with two having finished area, central air conditioning and an attached garage ranging in size from 629 to 735 square feet of building area. Two comparables have one or two fireplaces. These properties are located from approximately .05 to .30 of one mile from the subject property and have the same assessment neighborhood code as the subject. These comparables have improvement assessments that range from \$159,601 to \$206,096 or from \$51.72 to \$52.11 per square foot of living area.

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 parties submitted information on seven equity comparables improved with two-story dwellings similar to the subject property in location, age, and most features. The Board gives less weight to board of review comparable #3 as this property is improved with a home that is approximately 16% smaller than the subject dwelling. The remaining comparables submitted by the parties are relatively similar to the subject dwelling in size containing from 3,472 to 3,971 square feet of living area while the subject has 3,662 square feet of living area. These properties have improvement assessments ranging from \$146,837 to \$206,096 or from \$42.24 to \$52.11 per square foot of living area. Board of review comparable #2 is most similar to the subject in age, size and features with an improvement assessment of \$185,609 or \$52.11 per square foot of living area. The subject's improvement assessment of \$183,276 or \$50.05 per square foot of living area falls within the range established by the best comparables in this record and is well supported by the most similar property.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the

parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists based on the evidence.

Based on this record 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:

December 20, 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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