



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

APPELLANT: Michael Malitsky
DOCKET NO.: 20-03012.001-R-1
PARCEL NO.: 15-35-306-011

The parties of record before the Property Tax Appeal Board are Michael Malitsky, the appellant, by attorney Nora Devine, of The Devine Law Group, LLC in Northfield; 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: \$27,885
IMPR.: \$60,842
TOTAL: \$88,727

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 1-story dwelling of brick exterior construction with 1,883 square feet of living area. The dwelling was built in 1963 but has a 1971 effective age. Features of the home include a crawl-space foundation, central air conditioning and an attached 378 square foot garage. The property has an approximately 8,660 square foot site 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 three comparable sales that are located from .52 to .87 of a mile from the subject. The comparables have sites ranging in size from 21,999 to 85,226 square feet of land area that are improved with 1-story dwellings of frame construction ranging in size from 1,512 to 1,704 square feet of living area. The dwellings were built from 1955 to 1961. Each of the comparables have a detached garage ranging in size from 308 to 864 square feet of

building area. The comparables sold in May or August 2020 for prices ranging from \$155,000 to \$266,250 or from \$94.22 to \$173.61 per square foot of living area, including land.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$88,727, which reflects a market value of \$266,527 or \$141.54 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.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,769. The subject's assessment reflects a market value of \$338,747 or \$179.90 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 information on five comparable sales that are located from .01 of a mile to 1.31 miles from the subject. The comparables have sites ranging in size from 8,200 to 79,600 square feet of land area that are improved with 1-story dwellings of wood siding or wood siding and brick exterior construction ranging in size from 1,524 to 2,170 square feet of living area. The dwellings were built from 1957 to 1960 but have effective ages ranging from 1957 to 1975. Four comparables have crawl-space foundations and one comparable has a slab foundation. Three comparables have central air conditioning and two comparables each have one or two fireplaces. Four comparables have an attached or detached garage ranging in size from 360 to 864 square feet of building area and three comparables each have a metal utility shed. The comparables sold from April 2019 to September 2020 for prices ranging from \$244,000 to \$647,000 or from \$160.10 to \$298.16 per square foot of living area, including land.

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

The appellant submitted rebuttal critiquing the board of review's submission.

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 parties submitted a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1, as well as the board of review's comparables #2 and #4, due to their location over a mile from the subject and/or their significantly larger site when compared to the subject. The Board finds the parties' remaining comparables are similar to the subject in location, style, age, size and some features. However, four of the parties' best comparables have larger sites when compared to the subject. Nevertheless, the best comparables sold from April 2019 to September 2020 for prices ranging from \$244,000 to \$350,000 or from

\$156.25 to \$214.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$338,747 or \$179.90 per square foot of living area, including land, which falls within the range established by the best comparables in the record. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their larger sites, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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

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: January 17, 2023



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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