



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

APPELLANT: Susan Benyukhis
DOCKET NO.: 20-03031.001-R-1
PARCEL NO.: 15-17-413-010

The parties of record before the Property Tax Appeal Board are Susan Benyukhis, the appellant; 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: \$49,656
IMPR.: \$181,710
TOTAL: \$231,366

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 2-story dwelling of brick exterior construction with 4,511 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full basement with 1,849 square feet of finished area,¹ central air conditioning, a fireplace, 5 ½ bathrooms, and an 800 square foot garage. The property has a 15,000 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 four comparable sales. The comparables are located from 0.06 to 0.29 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 15,000 to 16,200 square feet of land

¹ The parties differ regarding the subject's basement finish. The Board finds the best evidence of basement finish is found in the subject's property record card presented by the board of review, which was not refuted by the appellant in written rebuttal.

area and are improved with 2-story homes of brick, frame, or brick and frame exterior construction ranging in size from 3,263 to 4,610 square feet of living area. The dwellings were built from 1990 to 1999. Each home has a basement, two of which have 1,139 or 1,751 square feet of finished area, central air conditioning, a fireplace, from 2 ½ to 4 ½ bathrooms, and a garage ranging in size from 672 to 800 square feet of building area. The comparables sold from July 2019 to January 2020 for prices ranging from \$525,000 to \$675,000 or from \$146.42 to \$186.64 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$225,811 which would reflect a market value of \$677,501 or \$150.19 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$237,556. The subject's assessment reflects a market value of \$713,596 or \$158.19 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 five comparable sales where comparables #1 and #3 are the same properties as the appellant's comparables #1 and #4, respectively. The comparables are located from 0.05 to 0.29 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 15,050 to 20,040 square feet of land area and are improved with 2-story homes of brick or brick and wood siding exterior construction ranging in size from 3,747 to 4,610 square feet of living area. The dwellings were built from 1991 to 1994. Each home has a basement, four of which have from 906 to 1,675 square feet of finished area, central air conditioning, a fireplace, from 2 ½ to 4 ½ bathrooms, and a garage ranging in size from 630 to 800 square feet of building area. The comparables sold from August 2019 to September 2020 for prices ranging from \$585,000 to \$675,000 or from \$146.42 to \$167.10 per square foot of living area, including land. 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 record contains a total of seven comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 and the board of review's comparable #5, as they are less similar in dwelling size to the subject and have three fewer full bathrooms than the subject.

The Board finds the best evidence of market value to be the appellant's comparable #1/board of review's comparable #1, the appellant's comparable #4/board of review's comparable #3, and the board of review's comparables #2 and #4, which are relatively similar to the subject in dwelling size, lot size, age, location, and features. These most similar comparables sold from August 2019 to September 2020 for prices ranging from \$640,000 to \$675,000 or from \$146.42 to \$167.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$713,596 or \$158.19 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value and within the range on a price per square foot basis; however, after considering appropriate adjustments to the best comparables for differences when compared to the subject, such as dwelling size, finished basement area, bathroom count, and garage size, the subject's assessment appears to be excessive. Based on this evidence, the Board finds a 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:

August 23, 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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