



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

APPELLANT: Michael Rubin
DOCKET NO.: 20-03033.001-R-1
PARCEL NO.: 15-20-407-004

The parties of record before the Property Tax Appeal Board are Michael Rubin, 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: \$43,120
IMPR.: \$130,837
TOTAL: \$173,957

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 frame exterior construction with 2,496 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full basement, central air conditioning, a fireplace, and an 829 square foot garage. The property has a 15,714 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located within 0.83 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with 1-story homes of brick or frame exterior construction ranging in size from 2,265 to 2,960 square feet of living area. The dwellings were built from 1985 to 1990. Each home has a basement, three of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 462 to 782 square feet of building area. Comparable #2 has an inground swimming pool and comparable #3

has a hot tub. The comparables have improvement assessments ranging from \$108,944 to \$134,501 or from \$43.79 to \$51.10 per square foot of living area.

As part of the appeal, the appellant also disclosed that the subject property is an owner-occupied residence.

The Board takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-06349.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$173,316 based on the agreement of the parties.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$118,000 or \$47.28 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$185,643. The subject property has an improvement assessment of \$142,523 or \$57.10 per square foot of living area. Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2020 an equalization factor of 1.0037 was applied to non-farm properties in Vernon Township.

In support of its contention of the correct assessment the board of review submitted information on two equity comparables located within 0.22 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with 1-story homes of wood siding or brick and wood siding exterior construction with either 2,482 or 2,605 square feet of living area. The dwellings were built in 1991. Each home has a full or partial basement, one of which have finished area, central air conditioning, one or two fireplaces, and an 829 square foot garage. The comparables have improvement assessments of \$149,470 and \$151,754 or \$57.38 and \$61.14 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's improvement assessment.

In written rebuttal, the appellant argued that the board of review's comparables were not similar to the subject in site size, bathroom count, and age.

Conclusion of Law

The appellant 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Board for the 2019 tax year under Docket No. 19-006349.001-R-1 in which a decision was issued based upon an agreement of the parties reducing the subject's assessment to \$173,316. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2020 tax years are within the same general assessment period and an equalization factor of 1.0037 was applied in Vernon Township in 2020. Furthermore, the decision of the Board for the 2019 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$173,957, which is less than the 2020 assessment of the subject property of \$185,643.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains seven equity comparables submitted by the parties to support their respective positions before the Board. The Board gives less weight to the appellant's comparables #1, #2, #3, and #5 and the board of review's comparable #2, due to substantial differences from the subject in dwelling size, basement finish, and/or inground swimming pool amenity.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and the board of review's comparable #1, which are similar to the subject in dwelling size, age, location, and most features. These most similar comparables have improvement assessments of \$108,944 and \$149,470 or \$43.79 and \$57.38 per square foot of living area. The subject's improvement assessment after reduction is \$130,837 or \$52.42 per square foot of living area, which is bracketed by the best comparable sales in this record, which is logical given that one comparable is an older home and one comparable is a newer home than the subject dwelling. Based on this record, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds that the comparables demonstrate the subject property, once reduced as an owner-occupied property, is correctly valued for assessment purposes.

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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