



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

APPELLANT: Debra Sandroff  
DOCKET NO.: 20-03441.001-R-1  
PARCEL NO.: 15-17-402-004

The parties of record before the Property Tax Appeal Board are Debra Sandroff, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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:** \$46,038  
**IMPR.:** \$154,817  
**TOTAL:** \$200,855

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 is improved with a two-story dwelling of wood siding exterior construction that was built in 1988 and has 3,778 square feet of living area. The dwelling has an effective construction date of 1989. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 405 square feet of building area. The property has a site with approximately 17,580 square feet of land area 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 improved with two-story dwellings of frame construction that contain either 3,378 or 3,405 square feet of living area. The homes were built from 1988 to 1990. Each property has a basement with two having finished area, central air conditioning and an attached garage with 405 square feet of building area. Three comparables

each have one fireplace. These properties are located within .25 of one mile from the subject property with sites ranging in size from 12,200 to 16,519 square feet of land area. The sales occurred from April 2019 to June 2020 for prices ranging from \$473,000 to \$530,000 or from \$138.91 to \$156.90 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$178,807.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$200,855. The subject's assessment reflects a market value of \$603,349 or \$159.70 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 with comparable #5 being the same property as appellant's comparable #4. The comparables are improved with two-story dwellings of wood siding or wood siding and brick exterior construction that range in size from 3,378 to 3,562 square feet of living area and were built from 1988 to 1991. Each property has a full basement with one having finished area, central air conditioning, one fireplace and a garage ranging in size from 405 to 781 square feet of building area. The comparables have sites ranging in size from 10,430 to 22,760 square feet of land area and are located from approximately .06 to .46 of one mile to the subject property. The sales occurred from August 2019 to September 2020 for prices ranging from \$530,000 to \$625,000 or from \$156.90 to \$182.06 per square foot of living area, including land.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eight comparables sales to support their respective positions with one comparable being common to the parties. The comparables are improved with dwellings similar to the subject dwelling in style and age, however, each home is smaller than the subject dwelling. The Board gives less weight to appellant's comparables #1 and #2 as well as board of review comparable #3 as each has finished basement area, unlike the subject's unfinished basement. The Board gives most weight to appellant's comparables #3 and #4 as well as board of review comparable sales #1, #2, #3 and #4, which includes the common sale submitted by the parties. The Board finds appellant's comparable #3 may require an upward adjustment as this comparable has no fireplace while the subject has one fireplace. Conversely, the Board finds board of review comparables #1 and #4 each has a larger garage than the subject suggesting these comparables would require a downward adjustment for this feature. These comparables sold for prices ranging from \$521,750 to \$625,000 or from \$154.46 to \$182.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$603,349 or \$159.70 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported considering the

subject's larger dwelling size and suggested adjustments to the comparables for differing features. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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.



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Chairman



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Member



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Member



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Member

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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



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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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COUNTY

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