



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

APPELLANT: Marc Blumenthal  
DOCKET NO.: 20-03643.001-R-1  
PARCEL NO.: 15-33-101-016

The parties of record before the Property Tax Appeal Board are Marc Blumenthal, 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:** \$29,425  
**IMPR.:** \$96,501  
**TOTAL:** \$125,926

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 split-level dwelling of frame exterior construction with 1,549 square feet of above ground living area. The dwelling was constructed in 1978. Features of the home include a finished lower level with an additional partial basement that is unfinished, central air conditioning, a fireplace and a 460 square foot garage. The property has a 9,047 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 with the same assessment neighborhood code as the subject and located within .25 of a mile from the subject property. The comparables have sites that range in size from 7,350 to 9,191 square feet of land area. The comparables are improved with split-level dwellings of frame exterior construction ranging in size from 1,454 to 1,852 square feet of above ground living area. The dwellings were built from

1979 to 1982. The comparables each have a finished lower level, two of which also have an additional partial basement that is unfinished. Each comparable has central air conditioning and a garage ranging in size from 460 to 524 square feet of building area. Two comparables each have one fireplace. The properties sold from May 2019 to April 2020 for prices ranging from \$295,000 to \$450,000 or from \$191.68 to \$309.49 per square foot of above ground living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$117,712, which would reflect a market value of \$353,171 or \$228.00 per square foot of above ground living area, including land, when using the statutory level of assessment of 33.33%.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$125,926 reflecting a market value of \$378,270 or \$244.20 per square foot of above ground living area, including land, 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 did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter dated August 5, 2021.

### **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 Board finds the only evidence of market value to be the comparable sales submitted by the appellant. The Board has given less weight to the appellant's comparable #1 due to its larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the three remaining comparables, which are overall most similar to the subject in dwelling size, design, age and some features, except two comparables do not have an additional unfinished basement like the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. The comparables sold from August 2019 to April 2020 for prices ranging from \$295,000 to \$450,000 or from \$202.89 to \$309.49 per square foot of above ground living area, land included. Most weight was given to comparable #3 which sold for a price of \$380,000 or \$245.32 per square foot of above ground living area, including land, as the dwelling is identical to the subject in size and it also has an additional unfinished basement like the subject. The subject's assessment reflects a market value of \$378,270 or \$244.20 per square foot of above living area, which falls within the range established by the three most similar comparable sales in the record and well supported by comparable sale #2.

The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property is not warranted.

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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COUNTY

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