



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

APPELLANT: Martin Sussman  
DOCKET NO.: 20-03734.001-R-1  
PARCEL NO.: 15-29-308-048

The parties of record before the Property Tax Appeal Board are Martin Sussman, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:** \$30,765  
**IMPR.:** \$134,385  
**TOTAL:** \$165,150

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 wood siding exterior construction with 3,421 square feet of living area. The dwelling was constructed in 1972 and has an effective age of 1979. Features of the home include a crawl space foundation, central air conditioning, one fireplace and a 480 square foot garage. The property has an approximately 8,770 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 located from approximately 0.32 of a mile to 1.97 miles from the subject property. The comparables have sites that range in size from 8,874 to 21,016 square feet of land area and are improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 2,921 to 4,004 square feet of living area. The dwellings were built from 1972 to 1988 with effective ages ranging from 1977 to

1989. Three comparables have a basement, two of which have finished area, and one comparable has no basement. Each dwelling has central air conditioning and a garage ranging in size from 441 to 567 square feet of building area. Three homes have either one or two fireplaces. The properties sold from April to October 2019 for prices ranging from \$430,000 to \$525,000 or from \$117.63 to \$151.88 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$143,668 which reflects a market value of \$431,047 or \$126.00 per square foot of living area, land included, 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 \$177,412. The subject's assessment reflects a market value of \$532,929 or \$155.78 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 located from 1.00 to 1.29 miles from the subject property. The comparables have sites that range in size from 10,010 to 15,550 square feet of land area and are improved with 2-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 3,117 to 3,494 square feet of living area. The homes were built from 1987 to 1996 with effective ages ranging from 1988 to 1996. Each comparable has a basement, with three having finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 483 to 711 square feet of building area. The properties sold from February 2019 to October 2020 for prices ranging from \$525,000 to \$590,500 or from \$158.37 to \$182.82 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 nine comparable sales for the Board's consideration. With the exception of appellant comparable #3, the Board finds both parties' comparable properties are located a mile or more from the subject property, are newer in age when compared to the subject and or have a basement foundation in contrast to the subject's crawl space foundation. Nevertheless, the Board gives less weight to appellant comparables #1 and #4 along with board of review comparables #1 through #4 which are located more than a mile from the subject property, have basement foundations and/or are newer in age/effective age when compared to the subject.

The Board finds the best evidence of market value to be appellant comparables #2 and #3 and board of review comparable #5 which are more similar to the subject in location but present varying degrees of similarity to the subject in age/effective age, foundation type, dwelling size

and other features. These comparables sold from February to September 2019 for prices of \$430,000 and \$525,000 or from \$142.66 to \$158.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$532,929 or \$155.78 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record on an overall market value basis and within the range on a per square foot basis. After considering appropriate adjustments to the best comparables for differences from the subject, such as age, foundation type and dwelling size, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment is 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



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 16, 2024



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Martin Sussman, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 2  
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085