



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

APPELLANT: Rhonda Carpenter  
DOCKET NO.: 20-03746.001-R-1  
PARCEL NO.: 15-29-305-008

The parties of record before the Property Tax Appeal Board are Rhonda Carpenter, 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 **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:** \$24,750  
**IMPR.:** \$73,982  
**TOTAL:** \$98,732

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 1.5-story<sup>1</sup> dwelling of wood siding exterior construction with 1,552 square feet of living area. The dwelling was constructed in 1972. Features of the home include a crawl space foundation, central air conditioning and a 455 square foot garage. The property has an approximately 9,000 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 three comparable sales located within 0.50 of a mile from the subject property. The comparables have sites with approximately 8,775 or 11,879 square feet of

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<sup>1</sup> The parties differ as to the subject's design and dwelling size. The Board finds the best description of the subject dwelling was reported in its property record card, submitted by the board of review, which contains a sketch with dimensions of the subject's improvement.

land area and are improved with 2-story dwellings of frame exterior construction with 1,664 or 1,881 square feet of living area that were built in either 1971 or 1972. Comparables #1 and #2 are reported to have no basement while comparable #3 has a crawl space foundation. Each comparable has central air conditioning and a garage ranging in size from 252 to 455 square feet of building area. The properties sold from March 2018 to June 2020 for prices ranging from \$262,000 to \$295,000 or from \$139.29 to \$179.44 per square foot of living area, land included. The appellant also submitted the Multiple Listing Service sheet for its comparable #3 reporting the property was updated in 2014 and has a crawl space foundation. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$95,890 which reflects a market value of \$287,699 or \$185.37 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 \$98,732. The subject's assessment reflects a market value of \$296,582 or \$191.10 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 within 0.84 of a mile from the subject property. The comparables have sites that range in size from 6,180 to 10,460 square feet of land area and are improved with 1-story,<sup>2</sup> 1.5-story or 2-story dwellings of wood siding exterior construction that range in size from 1,467 to 1,757 square feet of living area. The homes were built from 1972 to 1983. Four comparables have a basement, with one having finished area and one comparable has a crawl space foundation. Each dwelling has central air conditioning and a garage ranging in size from 399 to 504 square feet of building area. Four homes each have one fireplace. The properties sold from June 2019 to September 2020 for prices ranging from \$327,650 to \$363,000 or from \$190.09 to \$228.36 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1 and #3 which are less similar to the subject in dwelling size and/or sold in 2018, less proximate in time to the January 1, 2020 assessment date than other properties in the record. The Board gives less weight to board of review comparables #2 through #5 which have basement foundations in contrast to the subject's crawl space foundation.

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<sup>2</sup> Board of review comparable #3 has ground floor area of 1,269 square feet with above ground area of 1,467 square feet, suggesting this is a part 2-story dwelling.

The Board finds the best evidence of market value to be appellant comparable #2 and board of review comparable #1 which are more similar to the subject in location, age, dwelling size, and other features. These two comparables sold in March and June 2020 for prices of \$285,000 and \$337,000 or for \$173.36 and \$217.14 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$296,582 or \$191.10 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment 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



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

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