



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

APPELLANT: Allen Singer
DOCKET NO.: 20-03748.001-R-1
PARCEL NO.: 15-29-212-047

The parties of record before the Property Tax Appeal Board are Allen Singer, 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: \$29,540
IMPR.: \$79,671
TOTAL: \$109,211

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 dwelling¹ of wood siding exterior construction with 1,226 square feet of above grade living area. The dwelling was constructed in 1983. Features of the home include a basement, a lower level, central air conditioning and a 420 square foot garage. The property has an approximately 7,170 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

¹ The Board finds the best description of the subject's design was found in its property record card which contains a sketch including dimensions and notations such as "1s/LL" suggesting the property is a split-level design and also includes basement area.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information in two grids² on three comparable sales located within 0.19 of a mile from the subject property. The comparables have sites that range in size from approximately 7,118 to 8,309 square feet of land area and are improved with split-level dwellings of frame exterior construction each with 1,226 square feet of above grade living area and built in 1983. Each comparable is reported to have a basement, with two having finished area. Each dwelling has central air conditioning and a 420 square foot garage. One home has a fireplace. The properties sold from December 2018 to March 2020 for prices ranging from \$288,000 to \$382,500 or from \$234.91 to \$311.99 per square foot of above grade living area, land included. The appellant also submitted a Multiple Listing Service sheet on its comparable #3 which reported the property has a finished basement and was updated in 2016. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$106,651 which reflects a market value of \$319,985 or \$261.00 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 \$109,211. The subject's assessment reflects a market value of \$328,059 or \$267.59 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 0.82 of a mile from the subject property. Board of review comparable #1 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 7,780 to 10,440 square feet of land area and are improved with split-level³ or tri-level dwellings of wood siding exterior construction ranging in size from 1,200 to 1,409 square feet of above grade living area. The homes were built from 1979 to 1988. Each comparable is reported to have a basement, three of which have finished area. Each dwelling has central air conditioning and a garage with either 400 or 420 square feet of building area. Two homes each have one fireplace. The properties sold from May 2019 to October 2020 for prices ranging from \$340,000 to \$423,500 or from \$287.50 to \$309.95 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.

² The appellant's grids show its comparable #3 sold in December 2019 for both \$380,000 and \$382,500. The Board has utilized the \$382,500 sale price which equates to a price per square foot of \$311.99.

³ Although the board of review's grid analysis reports its comparable #1 to be a one-story dwelling, the Board finds the property to be a split-level dwelling based on information in the appellant's grid and the property's location in "Suffield Place (Split Lvl) SFD" as depicted in the board of review's grid analysis.

The record contains seven comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to appellant comparables #2 and #3 along with board of review comparables #1, #2 and #5, including the common property, which have finished basement area in contrast to the subject's unfinished basement.

The Board finds the best evidence of market value to be appellant comparable #1 and board of review comparables #3 and #4 which are more similar to the subject in location, age, dwelling size and other features. These comparables sold from May 2019 to March 2020 for prices ranging from \$288,000 to \$412,500 or from \$234.91 to \$292.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$328,059 or \$267.59 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the best 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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