



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

APPELLANT: Carol Kaner  
DOCKET NO.: 20-03750.001-R-1  
PARCEL NO.: 15-29-212-028

The parties of record before the Property Tax Appeal Board are Carol Kaner, 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:** \$30,111  
**IMPR.:** \$116,865  
**TOTAL:** \$146,976

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 two-story dwelling of wood siding/frame exterior construction with 2,307 square feet of living area. The dwelling was constructed in 1985. Features of the home include an unfinished basement, central air conditioning and a 420 square foot garage. The property has an approximately 7,920 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 along with the Multiple Listing Service sheet on its comparable #4.<sup>1</sup> The properties are located within 0.74 of a mile from the subject property and have sites that range in size from 6,080 to 8,201 square feet of land area.

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<sup>1</sup> The Multiple Listing Service sheet for comparable #4 reports the property was updated in 2009 and has finished basement area and one fireplace.

The parcels are improved with two-story dwellings of frame exterior construction with 2,103 or 2,358 square feet of living area. The dwellings were built from 1975 to 1987. Each comparable has a basement, with three having finished area. Each dwelling has central air conditioning and a 462 square foot garage. One home has a fireplace. The properties sold from August 2019 to July 2020 for prices ranging from \$340,000 to \$468,000 or from \$161.67 to \$198.47 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$126,872 which reflects a market value of \$380,654 or \$114.76 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 \$146,976. The subject's assessment reflects a market value of \$441,502 or \$133.10 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 0.57 of a mile from the subject property. Board of review comparable #3 is the same property as the appellant's comparable #4. The comparables have sites that range in size from 7,200 to 9,190 square feet of land area and are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,103 to 2,456 square feet of living area. The homes were built from 1978 to 1987. Each comparable has a basement, with three having finished area. Each dwelling has central air conditioning and a garage ranging in size from 400 to 462 square feet of building area. Four homes each have one fireplace. The properties sold from July 2019 to September 2020 for prices ranging from \$420,000 to \$488,000 or from \$193.81 to \$215.55 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 record contains eight comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to appellant comparables #1, #3 and #4 along with board of review comparables #1, #3 and #4, which includes the common property. These comparables each 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 #2 and board of review comparables #2 and #5 which are more similar to the subject in location, age, design, dwelling size, unfinished basement amenity and other features. These comparables sold in July 2019 and July 2020 for prices ranging from \$343,000 to \$476,000 or from \$163.10 to \$199.71

per square foot of living area, including land. The subject's assessment reflects a market value of \$441,502 or \$133.10 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on an overall market value basis and below the range on a per square foot basis. 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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