



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

APPELLANT: Edan Levey
DOCKET NO.: 20-03752.001-R-1
PARCEL NO.: 15-28-402-003

The parties of record before the Property Tax Appeal Board are Edan Levey, 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: \$35,232
IMPR.: \$103,619
TOTAL: \$138,851

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 1,553 square feet of above ground living area. The dwelling was constructed in 1985. Features of the home include a finished lower level, an unfinished partial basement, central air conditioning, a fireplace and a 420 square foot garage. The property has a 9,888 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 comparables located within .59 a mile from the subject property. The comparables have sites that range in size from 10,442 to 11,238 square feet of land area. The comparables are improved with split-level dwellings of frame exterior construction, each containing 1,409 square feet of above ground living area. The dwellings were built from 1987 to 1989. Each comparable has a finished lower level, a basement with finished

area, central air conditioning, one or two fireplaces and a garage with 420 square feet of building area. The appellant reported comparables #3 and #4 were recent rehabs in 2006 and 2018. The appellant did not report sales information for comparables #1 and #2.¹ Comparables #3 and #4 sold in May and August 2019 for prices of \$405,000 and \$412,000 or for \$287.44 and \$292.41 per square foot of above ground living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$138,851. The subject's assessment reflects a market value of \$417,095 or \$268.57 per square foot of above ground 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 four comparable sales located within .57 of a mile from the subject property. Comparables #1 and #3 are duplicate sales of appellant's comparables #4 and #3, respectively. The comparables have sites that range in size from 10,000 to 11,238 square feet of land area. The comparables are improved with split-level dwellings of frame exterior construction, each containing 1,409 square feet of above ground living area. The dwellings were built from 1987 to 1989. The comparables each have a lower level with finished area and a basement, three of which have finished area. Each comparable has central air conditioning and a garage with 420 square feet of building area. Three comparables each have one fireplace. The properties sold from March to August 2019 for prices ranging from \$395,000 to \$412,000 or from \$280.34 to \$292.41 per square foot of above ground living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 four suggested comparable sales for the Board's consideration which includes two common comparables. The Board finds the comparables are similar to the subject in location, age, dwelling size and features. The comparables sold from March to August 2019 for prices ranging from \$395,000 to \$412,000 or from \$280.34 to \$292.41 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$417,095 or \$268.57 per square foot of above ground living area, including land, which falls below the range established by the comparable sales in the record on a per square foot basis but falls above on an overall value basis. The higher overall value is justified due to subject's larger dwelling size. Based on this record and after considering adjustments to the comparables for

¹ Since the appellant did not report sales information for these two comparables, the Board cannot consider these comparables for overvaluation.

differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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:

July 18, 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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