



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

APPELLANT: Daniel DeZutter  
DOCKET NO.: 20-03782.001-R-1  
PARCEL NO.: 15-29-103-012

The parties of record before the Property Tax Appeal Board are Daniel DeZutter, 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 **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:** \$30,572  
**IMPR.:** \$144,392  
**TOTAL:** \$174,964

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 exterior construction with 3,801 square feet of living area. The dwelling was constructed in 1975 and has an effective age of 1990. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 440 square foot garage. The property has a 6,620 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The subject property and appellant addresses are the same on the appeal petition, indicating the subject property is an owner-occupied residence. The subject was the matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 2019-04305.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$174,319 based on the evidence. In its submission, the board of review reported that 2019 was the beginning of the subject's general assessment cycle.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within 0.87 of a mile from the subject property. The comparables have sites that range in size from 15,725 to 21,867 square feet of land area and are improved with two-story dwellings of frame or brick and frame exterior construction that range in size from 3,468 to 4,267 square feet of living area. The dwellings were built from 1990 to 2000. Each comparable has a basement, three with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 766 square feet of building area. The properties sold from April 2019 to February 2020 for prices ranging from \$491,700 to \$630,000 or from \$137.27 to \$154.27 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$160,893 which reflects a market value of \$482,727 or \$127.00 per square foot of living area, land included, when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$199,660. The subject's assessment reflects a market value of \$599,760 or \$157.79 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 four comparable sales located from 0.66 to 1.29 miles from the subject property. The comparables have sites ranging in size from 13,500 to 30,060 square feet of land area and are improved with one-story or two-story dwellings of wood siding or brick and wood siding exterior construction that range in size from 3,494 to 4,061 square feet of living area. The homes were built from 1995 to 2015. Each comparable has a basement, one with finished area, central air conditioning, one or two fireplaces and a garage ranging from 632 to 721 square feet of building area. The properties sold from June 2019 to October 2020 for prices of \$565,000 to \$685,000 or from \$161.71 to \$183.25 per square foot of living area, land included.

### **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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the subject property was the matter of an appeal before this Board for a prior tax year under Docket Number 2019-04305.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$174,319. The Property Tax Appeal Board takes notice that Vernon Township's general assessment period began in the 2019 tax year and continues through the 2022 tax year. The Board also finds this record shows that a 1.0037 equalization factor was issued in Vernon

Township for the 2020 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds the subject property is an owner-occupied residence and that the 2019 and 2020 tax years are within the same general assessment period for Vernon Township. The record contains no evidence showing the subject property sold in an arm's length transaction establishing a different fair cash value. For these reasons, the Property Tax Appeal Board finds that the prior year's decision should be carried forward to the 2020 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), subject only to the equalization factor, and a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision.

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: December 21, 2021



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

Daniel DeZutter, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

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