



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

APPELLANT: Barbara Fitzgerald
DOCKET NO.: 20-03900.001-R-1
PARCEL NO.: 15-30-402-044

The parties of record before the Property Tax Appeal Board are Barbara Fitzgerald, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. in Chicago, 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: \$31,515
IMPR.: \$94,806
TOTAL: \$126,321

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 2,212 square feet of living area. The dwelling was built in 1978. Features of the home include a basement with a recreation room, central air conditioning, a fireplace and a 506 square foot garage. The property has a 9,760 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 located within .22 miles from the subject property. The comparables have sites ranging in size from 6,080 to 10,610 square feet of land area and are described as one-story or two-story dwellings of wood siding exterior construction ranging in size from 1,940 to 2,212 square feet of living area and were built in 1976 or 1978. The comparables have basements with two having finished area. Each comparable has

central air conditioning and a garage with 506 to 649 square feet of building area. Two comparables each have a fireplace. The comparables sold from January to September 2019 for prices ranging from \$290,000 to \$400,000 or from \$140.03 to \$180.83 per square foot of 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 \$126,231. The subject's assessment reflects a market value of \$379,186 or \$171.42 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 .23 miles from the subject property. Comparable #4 was submitted by the appellant as comparable #4. The comparables have sites ranging in size from 6,360 to 11,030 square feet of land area and are described as one-story or two-story dwellings of wood siding exterior construction ranging in size from 1,940 to 2,212 square feet of living area. The dwellings were built in 1976 or 1977. The comparables have basements, two of which have a recreation room. Each comparable has central air conditioning and a garage ranging in size from 506 to 649 square feet of building area. Three comparables each have a fireplace. The properties sold from July 2019 to October 2020 for prices ranging from \$395,000 to \$415,000 or from \$178.57 to \$213.92 per square foot of 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 a total of eight suggested comparable sales for the Board's consideration as one comparable was common to both parties. The Board gives less weight to appellant's comparables #1, #2 and #3 and board of review comparables #1 and #2 which are less similar to the subject in dwelling size.

The Board finds the best evidence of market value to be the parties' remaining comparables which includes the common comparable. These three comparables are identical to the subject in dwelling size and similar in location, design, age, and some features. However, each comparable lacks a basement recreation room which is a feature of the subject suggesting an upward adjustment is required to make them more equivalent to the subject. These comparables sold from September 2019 to September 2020 for prices ranging from \$395,000 to \$401,000 or from \$178.57 to \$181.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$379,186 or \$171.42 per square foot of living area, including land, which is below the range established by the best comparable sales in the record. After

considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported 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: February 21, 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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COUNTY

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