



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

APPELLANT: Arnold Gross  
DOCKET NO.: 20-03983.001-R-1  
PARCEL NO.: 15-33-215-021

The parties of record before the Property Tax Appeal Board are Arnold Gross, 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:** \$29,571  
**IMPR.:** \$115,415  
**TOTAL:** \$144,986

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 is improved with a two-story dwelling of wood siding exterior construction built in 1987 that contains 2,595 square feet of living area. The home has a reported effective age of 1989. Features of the home include an unfinished full basement, central air conditioning, one fireplace, and an attached garage with 440 square feet of building area. The property has a 7,210 square foot site 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 five comparable sales improved with two-story dwellings of wood siding exterior construction that range in size from 2,444 to 2,930 square feet of living area. The homes were built from 1978 to 1986 with comparables #3 and #4 having effective construction dates of 1988 and 1992, respectively. Three comparables have full or partial basements with two having finished area. One comparable has a slab foundation and one

comparable has a crawl space foundation. Each comparable has central air conditioning and an attached garage with either 420 or 460 square feet of building area. Two comparables each have one fireplace. The comparables are located from .12 to .38 of one mile from the subject with sites ranging in size from 6,830 to 10,400 square feet of land area. The sales occurred from January 2019 to May 2020 for prices ranging from \$387,000 to \$445,000 or from \$151.88 to \$165.71 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$136,448.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$144,986. The subject's assessment reflects a market value of \$435,524 or \$167.83 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 improved with two-story dwellings of wood siding exterior construction built from 1979 to 1987 with comparable #3 having an effective construction date of 2001. The comparables have dwellings that range in size from 2,266 to 2,814 square feet of living area. Each home has a full or partial basement with three having finished area, central air conditioning and an attached garage that ranges in size from 441 to 462 square feet of building area. Three comparables each have one fireplace. The comparables are located from approximately .18 to .40 of one mile from the subject with sites that range in size from 6,830 to 14,250 square feet of land area. These properties sold from July 2019 to December 2020 for prices ranging from \$440,000 to \$520,000 or from \$168.27 to \$229.48 per square foot of living area, including land.

### **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 parties provided ten comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #3, #4 and #5 due to differences from the subject in dwelling size or foundation. The Board gives less weight to board of review comparables #3 and #5 due differences from the subject in effective age or land area. The Board gives most weight to appellant's comparables #1 and #2 as well as board of review comparables #1, #2 and #4. These comparables have either 2,444 or 2,470 square feet of living area. The homes have similar features as the subject with the exception that three comparables have finished basement area unlike the subject property, suggesting each would require a downward adjustment for this feature. Two of the comparables have no fireplace, unlike the subject property, suggesting these properties would require an upward adjustment to make them more equivalent to the subject property for this characteristic. These five comparables sold for prices ranging from \$387,000 to \$479,000 or from \$156.68 to \$194.35 per square foot of living area, including land. The

subject's assessment reflects a market value of \$435,524 or \$167.83 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the subject's assessment is not justified.

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

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 17, 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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