



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

APPELLANT: Kathy LeBoyer
DOCKET NO.: 20-04071.001-R-1
PARCEL NO.: 15-17-306-003

The parties of record before the Property Tax Appeal Board are Kathy LeBoyer, 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: \$65,724
IMPR.: \$160,595
TOTAL: \$226,319

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 brick exterior construction with 4,325 square feet of living area. The dwelling was constructed in 1989. Features of the home include a basement with a recreation room, central air conditioning, a fireplace, inground swimming pool, a hot tub, and an 805 square foot garage. The property has a 20,100 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 three comparable sales located within .28 of a mile from the subject property. The comparables have sites ranging in size from 21,020 to 24,050 square feet of land area and are improved with two-story dwellings of brick exterior construction ranging in size from 4,004 to 4,534 square feet of living area. The dwellings were constructed in 1988 or 1990. The comparables have basements with two having a recreation room. Each comparable has

central air conditioning, one or two fireplaces and a garage ranging in size from 567 to 792 square feet of building area. The comparables sold from September 2018 to October 2019 for prices ranging from \$471,000 to \$650,000 or from \$117.63 to \$155.95 per square foot of living area, land included. 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 \$226,319. The subject's assessment reflects a market value of \$679,841 or \$157.19 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 response to the appeal, the board of review argued one of the appellant's comparables is an outlier.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales as comparables #2 and #3 are the same as appellant's comparables #3 and #1, respectively. Board of review comparable #1 is located .28 of a mile from the subject. This comparable has a site with 20,240 square feet of land area and is improved with a two-story dwelling of wood siding exterior construction with 3,486 square feet of living area and was built in 1988 and has an effective year built of 1990. This comparable has a basement with a recreation room, central air conditioning, one fireplace and a garage with 704 square feet of building area. This comparable sold in May 2019 for a price of \$649,000 or \$186.17 per square foot of living area, land included. Based on this evidence, the board of review requested that 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 four comparable sales for the Board's consideration as two comparables were common to both parties. The Board gives less weight to appellant's comparable #2 which appears to be an outlier as it sold considerably less than the other comparables in the record. The Board gives less weight to board of review comparable #1 due to its considerably smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the two comparables common to both parties. These comparables are similar to the subject in location, design, age, dwelling size and some features. However, both comparables lack an inground swimming pool and a hot tub which are features of the subject, suggesting upward adjustments are required to make them more equivalent to the subject. These comparables sold in September 2018 and April 2019 for prices of \$625,000 and \$650,000 or \$137.85 and \$155.95 per square foot of living area, including land.

The subject's assessment reflects a market value of \$679,841 or \$157.19 per square foot of living area, including land, which is higher than the two best comparable sales in the record on both overall value and price per square foot but logical when considering the subject's inground swimming pool and hot tub. Therefore, 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. Based on this evidence, the Board finds 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: 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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