



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

APPELLANT: Heidi Cohen
DOCKET NO.: 21-01315.001-R-1
PARCEL NO.: 15-33-116-017

The parties of record before the Property Tax Appeal Board are Heidi Cohen, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$38,855
IMPR.: \$146,972
TOTAL: \$185,827

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 2021 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 2-story dwelling of wood siding exterior construction with 3,045 square feet of living area. The dwelling was constructed in 1989. Features of the home include a basement with finished area, central air conditioning, and a 484 square foot garage. The property has an approximately 9,450 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 with the same assessment neighborhood code as the subject property and located within 0.14 of a mile from the subject. The comparables have sites that range in size from 9,287 to 14,578 square feet of land area. These comparables are improved with 2-story dwellings of frame exterior construction with 3,061 square feet of living area. The dwellings were built in 1989. Each comparable has a

basement with one having finished area, central air conditioning, one or two fireplaces, and a garage with 462 or 484 square feet of building area. Comparable #3 has an 800 square foot inground swimming pool. The properties sold from November 2019 to August 2020 for prices ranging from \$461,000 to \$485,000 or from \$150.60 to \$158.44 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$152,318 which reflects a market value of \$457,000 or \$150.08 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$185,827. The subject's assessment reflects a market value of \$558,878 or \$183.54 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% 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 0.43 of a mile from the subject and with three of these comparables reported to have the same assessment neighborhood code as the subject property. These comparables have sites that range in size from 7,350 to 13,180 square feet of land area. The comparables are improved with 2-story dwellings of wood siding or wood siding and brick exterior construction that range in size from 2,592 to 2,949 square feet of living area. The homes were built from 1980 to 1991 with comparable #5 having a reported effective year built of 1982. Each comparable has a basement with two having finished area, central air conditioning, and a garage ranging in size from 441 to 520 square feet of building area. Four comparables each have one or two fireplaces. The properties sold from April 2019 to September 2021 for prices ranging from \$475,000 to \$586,000 or from \$183.26 to \$212.96 per square foot of living area, land included. Based on this evidence, the board of review requested 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 parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 as well as board of review comparable #3 which have 2019 sales dates that occurred less proximate in time to the subject's January 1, 2021 assessment date at issue than the other comparables in this record and/or has an inground swimming pool, unlike the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables which are similar to the subject in location, age, design, dwelling size and most features. These properties sold from August 2020 to September 2021 for prices ranging from \$461,000 to \$586,000 or from \$150.60 to \$212.96 per square foot of living area, land included. The subject's

assessment reflects a market value of \$558,878 or \$183.54 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on this record and after considering appropriate adjustments to the comparables for differences from the subject, 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



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:

August 22, 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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