



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

APPELLANT: Gayle Brim
DOCKET NO.: 21-01363.001-R-1
PARCEL NO.: 15-21-403-018

The parties of record before the Property Tax Appeal Board are Gayle Brim, 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: \$43,934
IMPR.: \$166,977
TOTAL: \$210,911

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 frame exterior construction with 3,554 square feet of living area. The dwelling was built in 1997. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a garage with 814 square feet of building area. The property has an approximately 10,454 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 five comparable sales with the same assessment neighborhood code as the subject property. The properties have sites that range in size from 10,454 to 16,988 square feet of land area. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 3,757 to 3,881 square feet of living area. The homes were built from 1996 to 1998. Each comparable has a basement with three having

finished area, central air conditioning, and a garage that ranges in size from 528 to 704 square feet of building area. Four comparables each have one or two fireplaces. The comparables sold from October 2018 to May 2020 for prices ranging from \$556,000 to \$628,000 or from \$144.38 to \$161.98 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$190,981 which reflects a market value of \$573,000 or \$161.23 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$210,911. The subject's assessment reflects a market value of \$634,319 or \$178.48 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.

The board of review submitted a memorandum asserting that only one of the appellant's comparables, but all of the board of review comparables, sold within one year of the subject's January 1, 2021 lien date. The board of review also requested that the subject property's "bathroom count, basement area, and finished basement area" be noted in relation to the comparables submitted.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales with the same neighborhood code as the subject property. The properties have sites that range in size from 10,019 to 13,504 square feet of land area. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 3,001 to 3,881 square feet of living area. The dwellings were built from 1996 to 1998. Each comparable has a basement with three having finished area, central air conditioning, one or two fireplaces, and a garage that ranges in size from 483 to 682 square feet of building area. The comparables sold from February to September 2020 for prices ranging from \$549,900 to \$695,000 or from \$179.08 to \$195.99 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 a total of ten comparable sales to support their respective positions. The Board gives less weight to the appellant's comparables #2 through #5 as well as board of review comparables #1 and #5 which lack basement finish, which is a feature of the subject, and/or have a 2018 or 2019 sale date occurring less proximate in time to the subject's January 1, 2021 assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be the parties' remaining comparables which are similar to the subject in location, design, age, dwelling size, and most features. These

four properties sold from February to August 2020 for prices ranging from \$555,000 to \$695,000 or from \$151.25 to \$195.99 per square foot of living area, land included. The subject's assessment reflects a market value of \$634,319 or \$178.48 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record on an overall market value basis but below the range on a per square foot basis. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its 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:

October 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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