



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

APPELLANT: Steven Bufton  
DOCKET NO.: 21-01370.001-R-1  
PARCEL NO.: 09-01-104-028

The parties of record before the Property Tax Appeal Board are Steven Bufton, 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:** \$20,150  
**IMPR.:** \$61,509  
**TOTAL:** \$81,659

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 vinyl siding exterior construction with 2,078 square feet of living area. The dwelling was constructed in 2010. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 618 square foot garage. The property has an approximately 9,190 square foot site and is located in Volo, Wauconda 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 located in the same assessment neighborhood code and within 0.42 of a mile from the subject property. The comparables have sites that range in size from 8,120 to 14,630 square feet of land area. The properties are improved with 2-story dwellings of vinyl siding exterior construction ranging in size from 2,074 to 2,488 square feet of living area. The dwellings were built from 2008 to 2012. The

comparables each have a basement with three having finished area. Each comparable has central air conditioning and a garage that ranges in size from 400 to 618 square feet of building area. Two comparables each have one fireplace. The properties sold from September 2019 to July 2020 for prices ranging from \$229,500 to \$268,000 or from \$100.43 to \$117.16 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$76,659 which reflects a market value of \$230,000 or \$110.68 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 \$81,659. The subject's assessment reflects a market value of \$245,591 or \$118.19 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 critiqued the appellant's comparables for sale date and dwelling size as well as noting the impact of the Covid-19 pandemic on the sales market. The board of review further asserted its comparable sales were "within 5% of the AGLA" and "of similar model type" as well as noting their closing date in relation to the subject's assessment date. The board of review opined that its comparable #1 was an exact model type but had an inferior 2-car garage and was the best indicator of value.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in the same assessment neighborhood code as the subject property and within 0.35 of a mile from the subject. The comparables have sites that range in size from 8,260 to 11,520 square feet of land area. The properties are improved with 2-story dwellings of vinyl siding or wood siding exterior construction ranging in size from 1,992 to 2,134 square feet of living area. The homes were built from 2007 to 2011. Each comparable has a basement with two having finished area, central air conditioning, and a garage that ranges in size from 400 to 618 square feet of building area. The properties sold from December 2020 to July 2021 for prices ranging from \$273,000 to \$330,000 or from \$127.93 to \$156.25 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 ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3, and #5 as well as board of review comparables #3 and #4 which have finished basement area in contrast to the subject's unfinished basement and/or differ in dwelling size when compared to the subject. Further, the appellant's comparable #3 has

a 2019 sale date occurring less proximate in time to the subject's January 1, 2021 assessment date at issue than other comparables in this record.

The Board finds the best evidence of market value to be the parties' remaining comparable sales. These comparables are more similar to the subject in location, design, age, dwelling size, and other features. These properties sold from March 2020 to June 2021 for prices ranging from \$233,000 to \$300,000 or from \$100.43 to \$150.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$245,591 or \$118.19 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. The subject's assessment is well supported considering the board of review comparable #1, which is identical to the subject in age, dwelling size, and most features, sold for \$273,000 or \$127.93 per square foot of living area, land included. This is significantly more than the subject's estimated market value based on its assessment, despite this comparable having smaller lot and garage sizes when compared to the subject. Based on this record and 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 the assessment is supported 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



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:

December 19, 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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