



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

APPELLANT: Heidi Sakol  
DOCKET NO.: 21-01538.001-R-1  
PARCEL NO.: 15-32-103-079

The parties of record before the Property Tax Appeal Board are Heidi Sakol, 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:** \$30,660  
**IMPR.:** \$77,663  
**TOTAL:** \$108,323

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 1-story dwelling of wood siding exterior construction with 2,056 square feet of above ground living area. The dwelling was constructed in 1973 and has an effective year-built of 1975. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a garage with 420 square feet of building area. The property has a 5,103 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 four comparable sales located in the same neighborhood code as the subject property and within 0.52 of a mile from the subject property. The comparables are reported to have sites ranging in size from 8,770 to 12,020 square feet on land area. These comparables are described as 1-story dwellings of wood siding exterior construction that were built from 1970 to 1972, with the comparables having an effective years-built ranging from 1971 to 1974. The comparables each contains 2,056 square feet of living area. Each comparable has a crawl space foundation, central air conditioning, one or two fireplaces and a garage with either 420 or 462 square feet of building area. The comparables sold from October 2019 to September

2020 for prices ranging from \$306,000 to \$324,000 or from \$148.83 to \$157.59 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$108,323. The subject's assessment reflects a market value of \$325,783 or \$158.45 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, comparables #2 and #5 are the same properties as the appellant's comparables #1 and #2, respectively. Four of the comparables are located in the same neighborhood code as the subject and all the comparables are within 0.34 of a mile from the subject property. The comparables have sites that range in size from 8,770 to 10,180 square feet on land area. The comparables are described as 1-story dwellings of wood siding exterior construction that were built from 1970 to 1972, with four comparables having effective years-built ranging from 1973 to 1980. The dwellings range in size from 1,776 to 2,133 square feet of living area. Each comparable has a crawl space foundation, central air conditioning and a garage ranging from 364 to 462 square feet of building area. Three comparables each have one or two fireplaces. The comparables sold from August 2020 to April 2021 for prices ranging from \$306,000 to \$373,100 or from \$148.83 to \$180.18 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 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 seven comparable sales, with two comparables being common to both parties, for the Board's consideration. The Board gives less weight to the appellant's comparable #4 due to its remote sale date occurring in 2019, which is less proximate in time to the January 1, 2021 assessment date given other sales available in the record. The Board gives less weight to the board of review comparable #4 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the parties remaining comparables which includes the two common comparables. The Board finds these comparables sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size, design, age and features. These comparables sold from August 2020 to April 2021 for prices ranging from \$306,000 to \$373,100 or from \$148.83 to \$174.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$325,783 or \$158.45 per square foot of living area, including land, which falls within the range established

by the best comparable sales in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to 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.



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Chairman



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Member



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Member

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Member



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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: June 27, 2023



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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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