



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

APPELLANT: David Kugler  
DOCKET NO.: 21-03012.001-R-1  
PARCEL NO.: 15-16-310-007

The parties of record before the Property Tax Appeal Board are David Kugler, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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:** \$36,737  
**IMPR.:** \$132,733  
**TOTAL:** \$169,470

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 two-story dwelling of wood siding exterior construction with 3,017 square feet of living area. The dwelling was constructed in 1991. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 441 square foot garage. The property has an approximately 17,694 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 within 0.85 of a mile from the subject property. The comparables have sites that range in size from 10,762 to 29,288 square feet of land area and are improved with two-story dwellings of frame exterior construction that range in size from 2,873 to 3,384 square feet of living area. The dwellings were built from 1988 to 1991. Each comparable has a basement with one having finished area. Each dwelling has

central air conditioning and a garage ranging in size from 441 to 704 square feet of building area. Three comparables each have either one or two fireplaces. The properties sold from November 2019 to August 2020 for prices ranging from \$450,000 to \$500,000 or from \$147.75 to \$158.06 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$154,998 which reflects a market value of \$465,041 or \$154.14 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 \$169,470. The subject's assessment reflects a market value of \$509,684 or \$168.94 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 0.76 of a mile from the subject property. The comparables have sites that range in size from 12,000 to 37,890 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 2,885 to 3,017 square feet of living area. The homes were built from 1988 to 1992. Each comparable has a basement with four having finished area. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 441 to 693 square feet of building area. The properties sold from September 2020 to August 2021 for prices ranging from \$520,000 to \$651,000 or from \$180.24 to \$217.07 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant submitted a second a grid analysis with information on the board of review comparables reported to be from the Vernon Township Assessor's website. This grid analysis reports the board of review's comparable #1 as having finished basement area which was not refuted by the board of review. The appellant critiqued the board of review comparables, arguing comparables #1, #3, #4 and #5 each have finished basement area in contrast to the subject's unfinished basement. The appellant critiqued board of review comparables #2 and #5 as being Cornelian model homes in contrast to the subject's Mountbatten model design. Additionally, the appellant argued that board of review comparables #3, #4 and #5 should be given no weight because the properties sold after the January 1, 2021 lien date.

### **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 nine comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #3 and #4 along with board of review comparables #1, #3, #4

and #5 which differ from the subject in finished basement area, larger site size, and/or sold less proximate to the January 1, 2021 assessment date at issue than other comparables in the record.

The Board finds the best evidence of market value to be appellant comparables #1 and #2 as well as board of review comparable #2 which are more similar to the subject in location, age, design, dwelling size and other features. These comparables sold in August and September 2020 for prices ranging from \$456,000 to \$520,000 or from \$154.13 to \$180.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$509,684 or \$168.94 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's 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:

July 18, 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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