



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

APPELLANT: Reed & Susan Rehorst
DOCKET NO.: 21-03956.001-R-1
PARCEL NO.: 15-28-207-034

The parties of record before the Property Tax Appeal Board are Reed & Susan Rehorst, the appellants, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$38,000
IMPR.: \$93,043
TOTAL: \$131,043

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 tri-level dwelling of wood siding exterior construction with 1,411 square feet of above ground living area. The dwelling was constructed in 1988. Features of the home include a finished lower level, an unfinished basement, central air conditioning, and a 441 square foot garage.¹ The property has an approximately 11,004 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis with information on four comparable sales and Multiple

¹ The appellants reported that the subject dwelling has a finished lower level contrary to the board of review evidence. As to the discrepancy regarding the garage size, the Board finds that the best description was found in the property record card submitted by the board of review which contains a sketch of the subject's floor plan indicating a 441 square foot garage including 315 square feet of built-in/integral garage area.

Listing Service (MLS) sheet for comparable #3. The comparables are located within 0.38 of a mile from the subject property and within the same assessment neighborhood as the subject property. The comparables are improved with similar split-level dwellings of frame exterior construction with 1,409 square feet of above ground living area. The dwellings were built from 1986 to 1989. The appellants reported that each comparable has a finished lower level and finished basement area. Each comparable also has central air conditioning, one or two fireplaces, and a 420 square foot garage. The properties sold from April to November 2020 for prices ranging from \$337,500 to \$423,500 or from \$239.53 to \$300.57 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,043. The subject's assessment reflects a market value of \$394,114 or \$279.32 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 the same assessment neighborhood code as the subject property. The board of review comparables #3, #4, and #5 are the same properties as appellants' comparables #4, #3, and #2, respectively. The comparables have sites that range in size from 9,000 to 12,240 square feet of land area and are improved with tri-level dwellings of wood siding exterior construction each containing 1,409 square feet of above ground living area. The homes were built from 1986 to 1988. Four comparables have a finished lower level and each comparable has an unfinished basement. Each comparable also has central air conditioning and a 420 square foot garage. Four comparables each have a fireplace. The properties sold from April 2020 to July 2021 for prices ranging from \$355,000 to \$433,000 or from \$251.95 to \$307.31 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 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains six comparable sales for the Board's consideration as three comparables were common to both parties. The Board gives reduced weight to the appellants' comparables (including the three common comparables) which have finished basement areas, dissimilar to the subject's unfinished basement. The Board finds the best evidence of market value to be board of review comparables #1 and #2 which are most similar to the subject in location, lot size, age, design, above ground living area, and most features. These most similar comparables sold in February and July 2021 for prices of \$425,000 and \$433,000 or for \$301.63 and \$307.31 per square foot of living area, including land. The subject's assessment reflects a market value of

\$394,114 or \$279.32 per square foot of living area, including land, which falls below the two best comparable sales in this record both in terms of overall value and on a per square foot basis. After considering 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:

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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