



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

APPELLANT: Helen Buturma  
DOCKET NO.: 21-04744.001-R-1  
PARCEL NO.: 15-32-112-006

The parties of record before the Property Tax Appeal Board are Helen Buturma, the appellant, 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 **A Reduction** 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:** \$24,570  
**IMPR.:** \$53,749  
**TOTAL:** \$78,319

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 1,176 square feet of living area. The dwelling was constructed in 1970. Features of the home include a crawl space foundation,<sup>1</sup> central air conditioning, and a 364 square foot garage. The property has an 8,775 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity regarding the land assessment as the basis of the appeal. In support of this argument the appellant submitted information on twelve equity comparables located within the same assessment neighborhood code as the subject. The parcels range in size from 8,775 to 9,898 square feet of land area and have land assessments ranging

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<sup>1</sup> Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review.

from \$22,997 to \$28,074 or from \$2.55 to \$2.96 per square foot of land area. Based on this evidence the appellant requested a reduction in the subject's land assessment to \$24,570 or \$2.80 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,409. The subject property has a land assessment of \$30,660 or \$3.50 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within the same assessment neighborhood code as the subject. The parcels range in size from 8,770 to 13,290 square feet of land area and have land assessments ranging from \$29,736 to \$37,774 or from \$2.75 to \$3.66 per square foot of land area. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's land assessment is warranted.

The record contains a total of seventeen land equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #3, #6, #8, #9, #10, #11, and #12 and the board of review's comparables #1, #2, #3, and #5, which are less similar to the subject in lot size than other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #4, #5, and #7, and the board of review's comparable #4, which are identical to the subject in lot size and are similar to the subject in location. These most similar comparables have land assessments that range from \$22,997 to \$30,660 or from \$2.62 to \$3.50 per square foot of land area. The subject's land assessment of \$30,660 or \$3.50 per square foot of land area falls above five of these comparables and is identical to only one of these comparables. The board of review did not refute the similarity of these five comparables in relation to the subject in terms of applicable features such as topology, view, lake frontage, and other features, if those are factors used in determining assessments. Thus, considering the only data regarding these comparables in the record, namely, their site sizes and locations in relation to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment commensurate with the appellant's request is 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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COUNTY

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