



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

APPELLANT: Jeffrey Friedman  
DOCKET NO.: 21-04942.001-R-1  
PARCEL NO.: 15-20-405-012

The parties of record before the Property Tax Appeal Board are Jeffrey Friedman, 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 **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:** \$29,601  
**IMPR.:** \$144,924  
**TOTAL:** \$174,525

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 frame exterior construction with 3,537 square feet of living area. The dwelling was constructed in 1991. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a garage containing 692 square feet of building area. The property has an approximately 16,600 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 five comparable sales located within .42 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings of frame exterior construction ranging in size from 3,117 to 4,154 square feet of living area. The homes were built from 1990 to 1992. Each dwelling has central air conditioning, a fireplace, a basement with three having finished area, and a garage ranging in size from 484 to

766 square feet of building area. The parcels range in size from 15,551 to 25,221 square feet of land area. The comparables sold from April 2019 to July 2020 for prices ranging from \$507,500 to \$630,000 or from \$143.48 to \$182.55 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$166,222, for an estimated market value of \$498,716 or \$141.00 per square foot of living area, including land, 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 \$174,525. The subject's assessment reflects a market value of \$524,887 or \$148.40 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 .38 of a mile of the subject, four of which are within the subject's assessment neighborhood. Comparable #3 is the same property as appellant comparable #5. The comparables consist of two-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,117 to 4,153 square feet of living area. The dwellings were built from 1989 to 1992. Each dwelling has central air conditioning, one or two fireplaces, a basement with three having finished area, and a garage ranging in size from 484 to 788 square feet of building area. The parcels range in size from 15,460 to 30,660 square feet of land area. The comparables sold from July 2020 to November 2021 for prices ranging from \$521,000 to \$720,000 or from \$154.01 to \$207.61 per square foot of living area, including land. 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 a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board, with one comparable being common to the parties. The Board gives less weight to the appellant's comparables, as well as board of review comparables #2 through #4, which includes the common comparable, due to differences from the subject in dwelling size, basement finish, and/or their remote sale dates for valuation as of January 1, 2021.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #5, which are similar to the subject in dwelling size, age, location, and features, and noting that board of review comparable #5 would require a downward adjustment for its larger parcel in order to make it more equivalent to the subject. These most similar comparables sold for prices of \$521,000 and \$585,000 or for \$154.01 and \$173.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$524,887 or \$148.40 per square foot of

living area, including land, which is bracketed by the best comparable sales in this record overall and below the best comparables on a per-square-foot basis. Based on this evidence 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.



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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