



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

APPELLANT: Cheryl Buhmann
DOCKET NO.: 22-00142.001-R-1
PARCEL NO.: 09-11-105-030

The parties of record before the Property Tax Appeal Board are Cheryl Buhmann, 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: \$17,088
IMPR.: \$95,372
TOTAL: \$112,460

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 2022 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 ranch style dwelling of vinyl siding exterior construction with 2,248 square feet of living area. The dwelling was built in 2013. Features of the home include an unfinished basement, central air conditioning, and a garage with 528 square feet of building area. The property has an approximately 7,360 square foot site and is located in Volo, Wauconda Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located in the subject's assessment neighborhood and within 0.20 of a mile from the subject. The properties have sites that range in size from 7,360 to 9,500 square feet of land area. The comparables are improved with 1-story ranch style dwellings of vinyl siding or brick and vinyl siding exterior construction ranging in size from 1,814 to 2,248 square feet of living area. The homes were each built in 2015. The

comparables each have a basement with one having finished area. Each comparable has central air conditioning and a garage ranging in size from 480 to 649 square feet of building area. The comparables sold from August 2020 to July 2021 for prices ranging from \$260,000 to \$295,000 or from \$131.23 to \$143.33 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$96,657 which reflects a market value of \$290,000 or \$129.00 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 \$112,460. The subject's assessment reflects a market value of \$337,414 or \$150.10 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

The board of review requested that the sale date for the appellant's comparable #2 be noted.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the subject's assessment neighborhood and within from 0.20 of a mile from the subject. Board of review comparable #3 is the same property as the appellant's comparable #3. The properties have sites with either 7,360 or 7,700 square feet of land area. The comparables are improved with 1-story ranch style dwellings of vinyl siding or vinyl siding and brick exterior construction with either 1,814 or 1,919 square feet of living area. The dwellings were built from 2009 to 2015. Each comparable has an unfinished basement, central air conditioning, and a garage with either 440 or 480 square feet of building area. One comparable has one fireplace. The comparables sold from April 2021 to January 2022 for prices ranging from \$260,000 to \$330,000 or from \$143.33 to \$171.96 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 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 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 five comparable sales to support their respective positions, which includes one sale shared by the parties. The Board gives less weight to the appellant's comparable #2 which has basement finish, unlike the subject, and has a 2020 sale date occurring less proximate in time to the subject's January 1, 2022 assessment date at issue than other comparables in this record.

¹ Property Tax Appeal Board procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

The Board finds the best evidence of market value to be the parties' remaining comparables, which includes one comparable shared by the parties. These comparables sold proximate in time to the subject's assessment date and are similar to the subject in location, design, and age with varying degrees of similarity in dwelling size and features. Each comparable is a smaller home than the subject. These four properties sold from April 2021 to January 2022 for prices ranging from \$260,000 to \$330,000 or from \$136.34 to \$171.96 per square foot of living area, land included. The subject's assessment reflects a market value of \$337,414 or \$150.10 per square foot of living area, land included, which falls above the range established by the best comparable sales in this record on an overall market value basis but within the range on a price per square foot basis. The subject's higher estimate market value, based on its assessment, is logical considering its larger dwelling size when compared to the best comparables. Based on this evidence and after considering the appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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:

March 26, 2024



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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