



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

APPELLANT: Lawrence Litwin
DOCKET NO.: 22-00915.001-R-1
PARCEL NO.: 15-28-310-031

The parties of record before the Property Tax Appeal Board are Lawrence Litwin, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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: \$44,125
IMPR.: \$114,097
TOTAL: \$158,222

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 is improved with a two-story dwelling of frame construction containing 2,096 square feet of living area. The dwelling was built in 1986 and is approximately 36 years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 440 square feet of building area. The property has a 10,062 square foot site 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 improved with two-story dwellings with wood siding exteriors that range in size from 2,180 to 2,408 square feet of living area. The homes are either 35 or 36 years old. Each home has a full or partial basement with finished area, central air conditioning, 2½ bathrooms, and an attached garage with either 440 or 483 square feet of building area. Three comparables have one fireplace. These properties have sites ranging in

size from 8,799 to 10,079 square feet of land area. The comparables are in the same neighborhood as the subject and from approximately .14 to .30 of a mile from the subject. The comparables sold from August 2020 to July 2021 for prices ranging from \$440,000 to \$480,000 or from \$196.01 to \$210.62 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$140,690.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$158,222. The subject's assessment reflects a market value of \$474,713 or \$226.49 per square foot of living area, land included, when using the statutory level of assessment of 33.33% 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 improved with two-story dwellings of frame construction that range in size from 2,064 to 2,206 square feet of living area. The homes were built from 1985 to 1988. Each comparable has a basement with four having finished area, central air conditioning, 2½ or 3½ bathrooms, and an attached garage ranging in size from 400 to 483 square feet of building area. Three comparables have one fireplace. These properties have sites ranging in size from 8,756 to 13,343 square feet of land area. The comparables are in the same neighborhood as the subject and from approximately .10 to .56 of a mile from the subject. The sales occurred from May 2022 to December 2022 for prices ranging from \$480,000 to \$555,000 or from \$226.65 to \$264.79 per square foot of living area, including land.

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.

Of the nine comparable sales submitted by the parties, the Board gives less weight to appellant's comparable #1 as the sale date did not occur as proximate in time to the assessment date at issue as the best sales in this record, and appellant's comparable #2 due to differences from the subject dwelling in size. The Board finds the best evidence of market value to be appellant's comparable sales #3 and #4 as well as the board of review comparable sales. The comparables are similar to the subject in location, land area, dwelling age, style, size, and most features with the primary difference being six of the comparables have finished basement area whereas the subject has an unfinished basement. These seven similar comparables sold for prices ranging from \$449,000 to \$555,000 or from \$197.02 to \$264.79 per square foot of living area, including land. Board of review comparable #3 is most similar to the subject in dwelling size and lacks finished basement area, like the subject. This property sold for a price of \$525,000 or \$250.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$474,713 or \$226.49 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and below the price of the comparable most similar to the subject in both dwelling size and basement finish. Based on this evidence the Board the

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assessment of the subject property as established by the board of review is correct and 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: 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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COUNTY

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