



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

APPELLANT: Martin & Judy Stein
DOCKET NO.: 23-02288.001-R-1
PARCEL NO.: 15-28-311-028

The parties of record before the Property Tax Appeal Board are Martin & Judy Stein, the appellants, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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: \$44,757
IMPR.: \$114,773
TOTAL: \$159,530

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 2023 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 2-story dwelling of frame exterior construction with 2,372 square feet of living area. The dwelling was constructed in 1985 and is approximately 38 years old. Features of the home include a basement, central air conditioning, a fireplace and a 483 square foot garage. The property has a 9,280 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellants contend assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of frame exterior construction with 2,078 or 2,279 square feet of living area. The dwellings are 35 or 36 years old. Each home has a basement, one of which has finished area, central air conditioning, a fireplace, and a 400 or a 440 square foot

garage. The comparables have improvement assessments ranging from \$103,282 to \$108,615 or from \$45.32 to \$52.18 per square foot of living area. Based on this evidence the appellants requested a reduction in the subject's improvement assessment to \$114,773.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$177,580. The subject property has an improvement assessment of \$132,823 or \$56.00 per square foot of living 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 comparables are improved with 2-story homes of frame exterior construction ranging in size from 2,252 to 2,474 square feet of living area. The dwellings were built from 1985 to 1989. Each home has a basement with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 400 to 770 square feet of building area. The comparables have improvement assessments ranging from \$121,533 to \$155,776 or from \$53.97 to \$62.97 per square foot of living area. Based on this evidence the board of review requested the subject's assessment be sustained.

Conclusion of Law

The taxpayers contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparable #3 and the board of review's comparables, which have finished basement area unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2, which are similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments of \$108,430 and \$108,615 or \$52.18 and \$47.66 per square foot of living area, respectively. The subject's improvement assessment of \$132,823 or \$56.00 per square foot of living area falls above the best two comparables in this record and is excessive given the subject's slightly older age with the only other difference being garage size. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellants' 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: January 21, 2025



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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