



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

APPELLANT: Ira Swidler  
DOCKET NO.: 16-03096.001-R-1  
PARCEL NO.: 15-20-411-015

The parties of record before the Property Tax Appeal Board are Ira Swidler, 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:** \$43,140  
**IMPR.:** \$156,209  
**TOTAL:** \$199,349

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 2016 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 single-family dwelling of wood-siding exterior construction with 3,647 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished basement, central air conditioning, fireplace and a 651-square foot attached garage. The property has a 11,326-square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located from .16 to .30 of a mile from the subject property. One of the appellant's comparables was also submitted by the board of review. The comparables are described as two-story single-family dwellings of wood-siding exterior construction ranging in size from 3,258 to 3,784 square feet of living area. The dwellings were constructed from 1997 to 2000. Features of the comparables include basements with two comparables having a finished area. All dwellings have central air conditioning, one or two fireplaces and attached garages that range in size from 682 to 701 square feet of building area.

The properties have sites ranging in size from 14,636 to 16,117 square feet of land area and sold from March 2015 to August 2015 for prices ranging from \$517,500 to \$621,000 or from \$147.69 to \$164.21 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$199,349, representing a market value of approximately \$598,047 or \$163.98 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$206,478. The subject's assessment reflects a market value of \$622,672 or \$170.74 per square foot of living area including land, when applying the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

The board of review submitted information on four comparable sales located from .162 to .351 miles from the subject property. One of these comparables was also submitted by the appellant. The comparables are improved with two-story single-family dwellings of wood-siding exterior construction that range in size from 3,294 to 3,784 square feet of living area. The dwellings were constructed in either 1995 or 2000. Each comparable features a basement with three comparables having a finished area. All dwellings have central air conditioning, one or two fireplaces and attached garages that range in size from 660 to 693 square feet of building area. The properties have sites ranging in size from 14,636 to 36,155 square feet of land area and they sold from July 2015 to April 2017 for prices ranging from \$615,000 to \$628,500 or from \$164.11 to \$186.70 per square foot of living area including land. Based on this evidence, the board of review requested that the subject property's assessment be affirmed.

### **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 has met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted a total of six suggested sale comparables for the Board's consideration. One comparable was submitted by both parties. The Board gave less weight to board of review comparable #1 due to its April 2017 sale date which is fifteen months after the appellant's January 2016 assessment date and thus less indicative of the market value. The Board gave less weight to board of review comparable #3 due to having a lot size which is more than three times larger than that of the subject.

The Board finds the best evidence of market value to be appellant's comparable sales and board of review comparable sales #2 and #4 (which is also appellant's comparable #2). The Board finds these comparables are most similar to the subject in location, site size, dwelling size, age, design and features. These comparables sold for prices ranging from \$517,500 to \$621,000 or from \$147.69 to \$186.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$622,672 or \$170.74 per square foot of living area, including land which falls outside the range established by the most similar comparable sales in this record on a

total price basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the assessment is appropriate.<sup>1</sup> The Board finds that the appellant demonstrated by a preponderance of the evidence that the subject was overvalued and, therefore, the subject's estimated market value as reflected by its assessment is not supported. Based on this record, the Board finds that a reduction in the subject's assessment is justified.

---

<sup>1</sup> The Board finds that board of review comparable #2 has a higher price per square foot than the subject's, however, that comparable has a larger lot size and its total sale price is lower than that of subject's assessed market value which further supports a reduction.

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: February 13, 2019



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Ira Swidler, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085