



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

APPELLANT: Allen Singer
DOCKET NO.: 16-03123.001-R-1
PARCEL NO.: 15-29-212-047

The parties of record before the Property Tax Appeal Board are Allen Singer, 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: \$27,202
IMPR.: \$70,362
TOTAL: \$97,564

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 split-level single-family dwelling of wood-siding exterior construction with 1,226 square feet of above ground living area. The dwelling was constructed in 1983. Features of the home include unfinished basement, central air conditioning, fireplace and a 420-square foot attached garage. The property has a 7,170-square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The taxpayer's appeal is based on overvaluation. In support of this argument, the appellant submitted information on six comparable sales located from .05 to .73 miles from the subject property. The comparables are described as split-level or tri-level single-family dwellings of wood-siding construction with either 1,226 or 1,670 square feet of living area. The dwellings were constructed in either 1975 or 1983. Four comparables feature basements with one comparable having a finished area, central air conditioning, three comparables have a fireplace and each comparable has an attached garage with either 420 or 484 square feet of building area. The comparables have sites ranging in size from 6,080 to 9,332 square feet of land area. The

comparables sold from July 2015 to May 2016 for prices ranging from \$275,000 to \$382,000 or from \$173.65 to \$238.99 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$91,941, representing a market value of approximately \$275,823 or \$224.98 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 \$97,564. The subject's assessment reflects a market value of \$294,222 or \$239.99 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 .088 to .192 of a mile from the subject property. One of the board of review comparables was also submitted by the appellant. The comparables are improved with split-level single-family dwellings of wood-siding exterior construction that each have 1,226 square feet of above ground living area. The dwellings were constructed in 1983. The comparables feature basements, three of which are unfinished, central air conditioning, one comparable has a fireplace and each comparable has an attached garage of 420 square feet of building area. The comparables have sites ranging from 7,116 to 9,616 square feet of land area. The comparables sold from February 2015 to July 2017 for prices ranging from \$293,000 to \$301,000 or from \$238.99 to \$245.51 per square foot of above ground living area including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 Board finds the parties submitted nine suggested sale comparables for the Board's consideration. The Board gave less weight to appellant's comparable sale #1 due to lacking a basement, unlike the subject. The Board gave less weight to appellant's comparable sales #3 through #6 due to being located in a different neighborhood code than the subject, as well as having a different dwelling design when compared to the subject. The Board gave less weight to board of review comparable #3 based on its July 2017 sale date which is 18 months past the subject's January 2016 assessment date and therefore less indicative of market value.

The Board finds the best evidence of market value to be appellant's comparable sale #2/board of review comparable #1 and board of review comparable sales #2 and #4. 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 \$293,000 to \$301,000 or from \$238.99 to \$245.51 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$294,222 or \$239.99 per square foot of above ground living area,

including land, which is at the lower end of the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that the appellant did not demonstrate 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 supported. Based on this record, the Board finds that 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: 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

Allen Singer, 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