



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

APPELLANT: Jordan Sklansky
DOCKET NO.: 19-06597.001-R-1
PARCEL NO.: 15-28-316-003

The parties of record before the Property Tax Appeal Board are Jordan Sklansky, the appellant, by attorney Abby L. Strauss, of Schiller Law 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 **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: \$41,519
IMPR.: \$132,946
TOTAL: \$174,465

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 2019 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 dwelling of wood siding exterior construction with 2,758 square feet of living area. The dwelling was constructed in 1989. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 420 square foot garage. The property has a 10,010 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant appeared before the Property Tax Appeal Board through counsel contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within 0.16 of a mile from the subject and in the same neighborhood code as the subject property. The comparables have sites ranging from 10,010 to 12,900 square feet of land area. The comparables are improved with two-story dwellings of wood siding or wood siding and brick exterior construction ranging in size from

2,654 to 3,315 square feet of living area. The dwellings were built in 1988 or 1990. Each comparable has a basement with finished area, central air conditioning, a fireplace and a garage ranging in size from 420 to 552 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold from January 2018 to September 2019 for prices ranging from \$450,000 to \$537,000 or from \$158.37 to \$184.66 per square foot of living area, land included. The appellant requested that the assessment be reduced to \$156,158 or a market value of approximately \$468,521 based on the statutory level of assessments of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$174,465. The subject's assessment reflects a market value of \$530,450 or \$192.33 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

Representing the board of review was Jack Perry.

In support of its contention of the correct assessment the board of review submitted the subject's property record card and a grid analysis on three comparable sales. The comparables are located within 0.13 of a mile from the subject and in the same neighborhood code as the subject property. The comparables have sites ranging from 11,146 to 12,818 square feet of land area. Perry testified that the comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,556 to 2,774 square feet of living area. The dwellings were built in 1989. Each comparable has a basement with finished area, central air conditioning, a fireplace and a garage each containing either 420 or 441 square feet of building area. Comparable #1 has an inground swimming pool and comparable #2 has hot tubs. The comparables sold in May or November 2018 for prices ranging from \$481,000 to \$555,000 or from \$188.18 to \$201.23 per square foot of living area, land included. The board of review requested that the 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 parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #3 and board of review comparables #1 and #2 as these properties either have an inground swimming pool or hot tubs which are features the subject property lacks.

The Board finds the best evidence of market value to be the remaining comparables. These properties have varying degrees of similarity when compared to the subject in location, site size, dwelling size and some features. These most similar comparables sold for prices ranging from \$460,000 to \$537,000 or from \$158.37 to \$193.22 per square foot of living area, including land.

The subject's assessment reflects a market value of \$530,450 or \$192.33 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence the Board finds no reduction in the subject's assessment 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:

September 19, 2023



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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