



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

APPELLANT: Michael P. Connors  
DOCKET NO.: 12-02567.001-R-1  
PARCEL NO.: 15-28-306-006

The parties of record before the Property Tax Appeal Board are Michael P. Connors, the appellant, by attorney Jerri K. Bush of Chicago, and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$27,292  
**IMPR.:** \$88,208  
**TOTAL:** \$115,500

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 2012 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 wood siding exterior construction with 1,980 square feet of living area. The dwelling was constructed in 1985. Features of the home include a basement that is partially finished, central air conditioning and an attached garage with 420 square feet of building area. The property has an 8,400 square foot site and is 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 that range in size from 1,886 to 2,077 square feet of living area. The dwellings were constructed from 1985 to 1987. Two comparables had a basement, three comparables each had one fireplace, each comparable had central air conditioning and each had a garage that ranged in size from 420 to 504 square feet of building area. The sales occurred from December 2010 to March 2012 for prices ranging from \$243,000 to \$333,000 or from \$119.12 to \$163.24 per square foot of living area, including land. The appellant made adjustments to the comparables for date of sale and differences from the subject to arrive at adjusted prices ranging from \$251,851 to \$343,468. The appellant requested the subject's assessment be reduced to \$97,873 to reflect a market value of \$293,649.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$124,386. The subject's assessment reflects a market value of \$383,671 or \$193.77 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Lake County of 32.42% as determined by the Illinois Department of Revenue.

In rebuttal the board of review submitted a written statement from Martin P. Paulson, Clerk of the Board of Review, asserting there was no support for the adjustments to the comparable sales presented by the appellant and no evidence the adjustments were applied by a qualified state licensed appraiser. The board of review provided a grid analysis of the appellant's comparable sales as well as copies of the Multiple Listing Service (MLS) listing sheets for the comparables.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with two-story dwellings that ranged in size from 1,886 to 2,165 square feet of living area. Board of review comparable #5 was the same property as appellant's sale #2. Each dwelling was constructed in 1986. Each comparable had a basement with two being partially finished, central air conditioning and an attached garage that ranged in size from 420 to 460 square feet of building area. Three comparables each had one fireplace. The sales occurred from June 2011 to April 2013 for prices ranging from \$299,900 to \$415,000 or from \$159.01 to \$203.43 per

square foot of living area, including land. The board of review requested confirmation of the assessment.

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

The record contains eight comparable sales submitted by the parties. The Board finds the best evidence of market value to be appellant's comparable sales #2, #3 and #4 and board of review comparable sales #1, #2, #3 and #5. Appellant's sale #2 and board of review sale #5 were the same property. These comparables sold for prices ranging from \$299,900 to \$392,000 or from \$146.85 to \$181.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$383,671 or \$193.77 per square foot of living area, including land, which is above the range established by the best comparable sales in this record on a square foot basis. The Board gave less weight to appellant's comparable sale #1 as the listing sheet provided by the board of review indicated this property was in pre-foreclosure and the price was significantly below that of the other comparables on a square foot basis calling into question whether the sale was indicative of fair cash value. The Board gave less weight to board of review sale #4 because it sold in April 2013, not proximate in time to the assessment date at issue. Based on this evidence the Board finds a 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.

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Chairman

*K. L. Fen*

\_\_\_\_\_  
Member

*[Signature]*

\_\_\_\_\_  
Member

*Mark Albino*

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Member

*Jerry White*

\_\_\_\_\_  
Acting Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: June 26, 2015

*[Signature]*

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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 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 the subsequent year 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.

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.