



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

APPELLANT: Ginetta Mosconi
DOCKET NO.: 14-01272.001-R-1
PARCEL NO.: 11-14-103-004

The parties of record before the Property Tax Appeal Board are Ginetta Mosconi, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$68,065
IMPR.: \$61,876
TOTAL: \$129,941

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 2014 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 tri-level dwelling of frame exterior construction with 2,005 square feet of living area. The dwelling was constructed in 1954 with an effective age of 1958. Features of the home include a 1,062 square foot basement, a 703 square foot finished lower level, a fireplace and a 642 square foot garage. The property has a 103,556 square foot site and is located in Green Oaks, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within .87 of a mile from the subject property. The comparables are improved with a tri-level, a two-story and a split-level style dwelling of frame or brick exterior construction and were built from 1960 to 1968 with effective ages ranging from 1966 to 1977. Each comparable has an unfinished basement or a finished lower level, central air conditioning and attached or detached garages that contain from

484 to 1,056 square feet of building area. Two comparables have one or two fireplaces. The dwellings range in size from 1,924 to 2,133 square feet of living area and have sites that range in size from 19,524 to 26,567 square feet of land area. The comparables sold from January 2013 to June 2013 for prices ranging from \$250,000 to \$340,000 or from \$127.81 to \$176.72 per square foot of living area, land included. Based on this evidence the appellant requested the subject's assessment be reduced \$100,011.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$129,941. The subject's assessment reflects a market value of \$389,979 or \$194.50 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Lake County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .86 of a mile from the subject property. The comparables are improved with split-level style dwellings of frame exterior construction and were built in 1968 or 1969. Three comparables have an unfinished basement and each comparable has a finished lower level. Each comparable has central air conditioning and a garage ranging in size from 494 to 768 square feet of building area. Three comparables have one or two fireplaces. The dwellings contain 1,493 or 1,924 square feet of living area and have sites that range in size from 19,859 to 25,217 square feet of land area. The comparables sold from June 2013 to July 2014 for prices ranging from \$308,000 to \$380,000 or from \$176.72 to \$254.52 per square foot of living area, land included. Based on the evidence, the board of review requested confirmation of the subject's 2014 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 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 #2 due to its two-story design when compared to the subject's tri-level design. The Board finds the best evidence of market value to be the appellant's comparables #1 and #3 along with the board of review comparables. These comparables have varying degrees of similarity when compared to the subject in location, site size, design, dwelling size, age and features. These most similar comparables sold for prices ranging from \$250,000 to \$380,000 or from \$127.81 to \$254.52 per square foot of living area, land included. The subject's assessment reflects a market value of \$389,979 or \$194.50 per square foot of living area, land included, which is within the range established by the best comparable sales in this record on a per square foot basis. The subject is superior in land size and dwelling size when compared to the most similar comparables in the record. Based on this evidence the Board finds 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.



Chairman



Member



Member



Member



Acting 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 23, 2016



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.