



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

APPELLANT: Ronald Engrosso  
DOCKET NO.: 14-01297.001-R-1  
PARCEL NO.: 04-18-309-007

The parties of record before the Property Tax Appeal Board are Ronald Engrosso, the appellant, by attorney Herbert Holzman, of Tax Appeals Lake County in Lake Zurich; 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:** \$5,197  
**IMPR.:** \$33,872  
**TOTAL:** \$39,069

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 two-story dwelling of frame exterior construction with 1,800 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full basement, central air conditioning, a two-car garage that contains 440 square feet of building area and a finished attic. The property has a 10,003 square foot site and is located in Zion, Zion 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 in the same neighborhood and within .17 of a mile from the subject property. The comparables are improved with two-story single family dwellings of frame exterior construction with a finished attic and were built from 2002 to 2005. Each comparable has a full unfinished basement and an attached garage that range in size from 440 to 682 square feet of building area. Two comparables have central air

conditioning and one comparable has a fireplace. The dwellings contain 1,800 or 2,068 square feet of living area and have sites that range in size from 10,112 to 17,369 square feet of land area. The comparables sold from February 2013 to October 2013 for prices ranging from \$110,000 to \$120,000 or from \$58.03 to \$63.89 per square foot of living area, land included. Based on this evidence the appellant requested the subject's assessment be reduced \$35,996.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,069. The subject's assessment reflects a market value of \$117,254 or \$65.14 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 in the same neighborhood and within .17 of a mile from the subject property. The comparables are improved with two-story single family dwellings of frame exterior construction and were built from 1995 to 2005. Each comparable has a full basement, central air conditioning, a fireplace, a garage containing 400 or 660 square feet of building area and a full or partial finished attic. The dwellings range in size from 1,780 to 2,020 square feet of living area and have sites that range in size from 10,004 to 17,369 square feet of land area. The comparables sold from June 2013 to May 2014 for prices ranging from \$115,000 to \$149,000 or from \$63.89 to \$83.71 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. These comparables have varying degrees of similarity when compared to the subject in location, site size, dwelling size, age and features. These comparables sold for prices ranging from \$110,000 to \$149,000 or from \$58.03 to \$83.71 per square foot of living area, land included. The subject's assessment reflects a market value of \$117,254 or \$65.14 per square foot of living area, land included, which is within the range established by these similar comparable sales in this 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.