



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

APPELLANT: Guy & Eleanor Lamacchia  
DOCKET NO.: 15-02057.001-R-1  
PARCEL NO.: 02-34-401-011

The parties of record before the Property Tax Appeal Board are Guy & Eleanor Lamacchia, the appellants, by attorney Jerrold H. Mayster, of Mayster & Chaimson Ltd 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:** \$39,129  
**IMPR.:** \$71,143  
**TOTAL:** \$110,272

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2015 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 an A-frame dwelling of brick exterior construction built in 1998. The dwelling has 1,582 square feet of living area on the first floor and 816 square feet of living area on the second floor for a total of 2,397 square feet of living area. The dwelling features a full walk-out basement with 1,186 square feet of finished area, central air conditioning, a fireplace and a detached 440 square foot garage. The subject has a 23,156 square foot site with 104 feet of lakefront on Crooked Lake. The subject property is located in Lake Villa, Lake Villa Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$285,000 or \$118.90 per square foot of living area as of January 1, 2015. The appraiser analyzed six comparables that sold from June 2013 through November 2014 for prices ranging from \$129,200

to \$441,000. After adjusting for various differences with the subject, including date of sale, site size and location, age, dwelling size and features, the comparables adjusted sale prices ranged from \$217,200 to \$338,000 or from \$132.12 to \$379.61 per square foot of living area. Based on this evidence, the appellants requested the subject's assessment be reduced to \$95,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$110,272. The subject's January 1, 2015 assessment reflects an estimated market value of \$332,345 or \$138.65 per square foot of living area including land when applying the 2015 three-year average median level of assessment for Lake County of 33.18%. as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted three comparable sales which, according to the board of review, were the same properties as the appraisal comparables #1, #2 and #3<sup>1</sup>. These comparables are described as 1 or 1½-story dwellings that were built between 1937 and 1990 and range in size from 1,103 to 2,088 square feet of living area. They are located a distance of .081 to 1.265 miles from the subject and feature full or partial basements, two with finished area. They have central air conditioning, 1 or 2 fireplaces and garages that range in size from 500 to 660 square feet of building area. The comparables sold from May to November 2014 for prices ranging from \$270,000 to \$441,000 or from \$166.75 to \$244.79 per square foot of living area including land.

With respect to the appellants' evidence, the board of review argued comparables #4, #5 and #6 were dated sales occurring in 2013, 18 to 19 months prior to the subject's assessment date of January 1, 2015. The board of review claims all of the comparables in the appraisal have actual ages that are older than the subject and no information was provided regarding how the effective dates were calculated. Appraisal comparable #2 had a negative adjustment made for its site, even though the site is 25.6% smaller than the subject and has less lake frontage. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants submitted an appraisal estimating the subject property had a market value of \$285,000 or \$118.90 per square foot of living area as of January 1, 2015. The Board gave little weight to the appraisal report. The appraiser explained in the appraisal he made adjustments for "site" using the assessor's 2015 land value and not market value. This undermines the credibility of the appraisal report. Instead, the Board will analyze the raw sales submitted by both parties.

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<sup>1</sup> There is a slight discrepancy in the street address of comparable #3 submitted by both parties, but they appear to be the same property based on the descriptions.

Less weight was given to comparables #1 and #3 submitted by both parties and appellants' comparables #4, #5 and #6 based on age and/or dwelling size. The Board finds the best evidence of market value in the record to be comparable #2 submitted by both parties. This comparable was similar to the subject in age, dwelling size, lakefront site and basement type and finish. The unadjusted sale price of this comparable is \$441,000 or \$211.21 per square foot of living area. The subject's assessment reflects an estimated market value of \$332,345 or \$138.56 per square foot of living area which is less than this most similar comparable sale in the record. Based on this evidence, the Board finds the subject's assessment is supported and no reduction in the subject's assessment is warranted.

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



Acting 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: June 23, 2017



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.