



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

APPELLANT: Alfred & Joanne Piacenza
DOCKET NO.: 15-02275.001-R-1
PARCEL NO.: 16-29-320-011

The parties of record before the Property Tax Appeal Board are Alfred & Joanne Piacenza, the appellants; 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: \$42,632
IMPR.: \$57,358
TOTAL: \$99,990

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 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 a split-level brick dwelling containing 1,204 square feet of above ground living area and 672 square feet of lower level finished area. The dwelling was constructed in 1958. Features of the home include central air conditioning and a 484 square foot detached garage. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal and is requesting a total assessment of \$99,990 on the appeal form. In support of this argument the appellant submitted information on four comparable properties. They are described as split-level dwellings of brick construction built between 1956 and 1958. They have above ground living areas of 1,176 or 1,204 square feet and finished lower levels containing 672 square feet. They feature central air conditioning and garages that range in size from 364 to 576 square feet of building area. Two have fireplaces. They are located within .07 of a mile from the subject, two on the same street as the subject. Comparables #1, #2 and #3 sold between April 2014 and May 2015 for prices

ranging from \$245,000 to \$373,000 or from \$203.49 to \$309.80 per square feet of living area including land. No sales information was reported for comparable #4.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,990. The subject's assessment reflects a market value of \$301,356 or \$250.30 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue.

With respect to the appellant's evidence, the board of review claimed they had lowered the subject's assessed value to \$99,990, the amount requested by the appellant on the appeal form. The board of review also included a property record card showing the subject's assessment was reduced January 1, 2015 to \$99,990 as well as an email in which the board of review informed the appellant the assessment was lowered to the amount they requested. The appellant replied they were hoping for a total assessed market value closer to \$250,000.

The board of review did not submit any comparable sales.

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 board of review lowered the subject's assessment to the amount requested by the appellant and no further reduction is warranted.

The Board further finds the best evidence of market value to be the appellant's comparables. These comparables were very similar to the subject in location, size, style, age and features. They sold proximate in time to the subject's assessment date of January 1, 2015 for prices ranging from \$245,000 to \$373,000 or from \$203.49 to \$309.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$301,356 or \$250.30 per square foot of living area, including land, which is well within the range established by the best comparable sales in this record, both on a total market value basis as well as a per square foot basis. 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: February 20, 2018



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Alfred & Joanne Piacenza
848 Holmes Avenue
Deerfield, IL 60015

COUNTY

Lake County Board of Review
18 North County Street
7th Floor
Waukegan, IL 60085