



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

APPELLANT: Thomas D'Angelo
DOCKET NO.: 15-03018.001-R-1
PARCEL NO.: 09-21-302-058

The parties of record before the Property Tax Appeal Board are Thomas D'Angelo, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$24,689
IMPR.: \$32,184
TOTAL: \$56,873

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 is improved with a two-story dwelling of wood siding exterior construction with 2,108 square feet of living area. The dwelling was constructed in 1938. Features of the home include a basement that is partially finished and an attached garage with 624 square feet of building area. The property has a 30,070 square foot site and is located in Island Lake, Wauconda 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 improved with two, two-story style dwellings and a 1.5-story dwelling of wood siding or vinyl siding exteriors that range in size from 1,333 to 2,318 square feet of living area. The dwellings were constructed from 1937 to 1943. The appellant indicated that two comparables have central air conditioning, one comparable has a fireplace and one comparable has an attached garage with 552 square feet of

building area. The comparables have sites ranging in size 4,365 to 14,810 square feet of land area. The sales occurred from January 2014 to September 2014 for prices ranging from \$100,000 to \$197,000 or from \$48.54 to \$84.99 per square foot of living area. The appellant requested the subject's assessment be reduced to \$49,182.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,873. The subject's assessment reflects a market value of \$171,407 or \$81.31 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.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one, two-story dwelling, a 1.5-story dwelling and a split-level style dwelling that ranged in size from 1,502 to 2,724 square feet of living area.¹ The dwellings were constructed from 1938 to 1953. Each comparable has central air conditioning, two comparables each have one fireplace and each comparable has a garage ranging in size from 234 to 500 square feet of building area. The comparables have sites ranging in size from 3,432 to 10,385 square feet of land area. These properties sold from October 2015 to January 2016 for prices ranging from \$150,000 to \$233,000 or from \$85.54 to \$131.76 per square foot of living area, including land.

The board of review also provided a grid analysis of the appellant's comparables which indicated that sales #2 and #3 were "short sales." It also indicated that appellant's comparable #1 had a detached garage on an adjoining parcel.

The board of review requested the subject's assessment be sustained.

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 record contains six comparable sales provided by the parties to support their respective positions. The comparable dwellings have varying degrees of similarity to the subject property with a primary difference being none of these properties have a basement while the subject has a basement that is partially finished. Additionally, five of the comparables have central air conditioning while subject has no central air conditioning and three comparables have fireplaces while the subject has no fireplace. The Board further finds the subject property has a significantly larger site with 30,070 square feet of land area while the comparables have sites ranging in size from 3,432 to 14,810 square feet of land area. These comparables sold for prices

¹ The style of the dwellings is based on copies of photographs of each comparable and copies of the Multiple Listing Service listings for each comparable provided by the board of review.

ranging from \$100,000 to \$233,000 or from \$48.54 to \$131.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$171,407 or \$81.31 per square foot of living area, including land, which is within the range established by the comparable sales in this record. The subject's assessment reflects a market value that is below four of the six comparables on a square foot basis. After considering the differences between the subject dwelling and the comparable dwellings in features and considering the differences between subject property and the comparables in land area, 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



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: August 18, 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.