



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

APPELLANT: Angelo Valenti  
DOCKET NO.: 15-04293.001-R-1  
PARCEL NO.: 16-16-103-002

The parties of record before the Property Tax Appeal Board are Angelo Valenti, 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:** \$59,175  
**IMPR.:** \$91,155  
**TOTAL:** \$150,330

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 brick and wood construction with 2,472 square feet of living area. The dwelling was constructed in 1977. Features of the home include an unfinished basement, central air conditioning, one fireplace, an attached garage with 462 square feet of building area and a detached garage with 960 square feet of building area. The property is located in Highland Park, West Deerfield 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-story dwellings of brick or wood siding exterior construction that range in size from 2,296 to 2,542 square feet of living area. The comparables were constructed from 1967 to 1977. Each comparable has a basement with one being partially finished, central air conditioning and one fireplace. Two comparables have attached garages with 462 and 484 square feet of building area, respectively.

The comparables are located from .04 to .96 of a mile from the subject property. The comparables sold from February 2013 to April 2014 for prices ranging from \$346,000 to \$445,000 or for \$139.97 to \$175.06 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$132,584 to reflect a market value of \$397,753 or \$160.90 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$150,330. The subject's total assessment reflects a market value of \$453,074 or \$183.28 per square foot of living area, including land, when using the 2015 three-year average median level of assessments for Lake County of 33.18%. In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story dwellings of brick and wood exterior construction that range in size from 2,325 to 2,816 square feet of living area. The dwellings were constructed in 1977 and 1978. Each comparable has a basement with one being partially finished, central air conditioning, one fireplace and an attached garage ranging in size from 484 to 525 square feet of building area. The comparables are located in the same assessment neighborhood as the subject property from .06 of a mile to .351 of a mile from the subject property. These comparables sold from May 2013 to June 2015 for prices ranging from \$455,000 to \$605,000 or from \$188.92 to \$214.84 per square foot of living area, including land. 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 Board finds the best evidence of market value to be appellant's comparable sale #1 and the comparables provided by the board of review. These comparables were most similar to the subject in location as each property is same assessment neighborhood as the subject property. The comparables were also improved with dwellings similar to the subject in age, style, size and features with the exception the subject property has an additional detached garage with 960 square feet of building area. The most similar comparables sold for prices ranging from \$346,000 to \$605,000 or from \$163.01 to \$214.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$453,074 or \$183.28 per square foot of living area, including land, which is within the range established by the best comparables in this record and well supported considering the subject property has an additional 960 square foot detached garage that the comparables do not have. Less weight was given appellant's comparables #2 and #3 due to differences from the subject in location and age as well as the fact that comparable #3 has no garage. Based on this record the Board finds and 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: September 22, 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 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

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