



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

APPELLANT: Lisa Anselmino  
DOCKET NO.: 16-02396.001-R-1  
PARCEL NO.: 06-22-111-010

The parties of record before the Property Tax Appeal Board are Lisa Anselmino, the appellant, by attorney Gregory Riggs, 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 a reduction 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:** \$17,341  
**IMPR.:** \$61,288  
**TOTAL:** \$78,629

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 2016 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 with vinyl-siding exterior construction containing 2,407 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished basement, central air conditioning, a fireplace and a garage containing 480 square feet of building area. The property has a 10,265-square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales with reasonable degree of similarity to the subject and located in the same neighborhood code and in the same subdivision as the subject property. The comparable sales are described as two-story single-family dwellings with vinyl-siding exterior construction ranging in size from 2,407 to 2,732 square feet of living area. The dwellings were constructed in 1993 or 1996. The comparables each feature a basement, with

three comparables having a finished area. Each dwelling also has central air conditioning, a fireplace and a garage ranging in size from 378 to 642 square feet of building area. The properties have sites ranging from 8,606 to 9,637 square feet of land area. The comparables sold from December 2015 to July 2016 for prices ranging from \$215,500 to \$269,000 or from \$85.67 to \$98.46 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,232. The subject's assessment reflects a market value of \$247,986 or \$103.03 per square foot of living area, including land, when applying the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on six comparable sales with reasonable degree of similarity to the subject and located in the same neighborhood code and in the same subdivision as the subject property. The board of review comparables #1 and #6 are the same properties as the appellant's comparables #2 and #3. The comparables are improved with two-story single-family dwellings of vinyl-siding exterior construction ranging in size from 2,274 to 2,522 square feet of living area. The dwellings were constructed in 1993 to 1995. The comparables each feature a finished basement, central air-conditioning, one fireplace and a garage ranging in size from 400 to 642 square feet of building area. The comparables have sites ranging in size from 8,069 to 12,596 square feet of land area. The comparables sold from May 2013 to May 2016 for prices ranging from \$235,000 to \$280,000 or from \$96.15 to \$115.75 per square foot of living area, including land. The board of review submitted property record cards for the subject as well as its comparables. Based on this evidence, the board of review requested confirmation of the subject's 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted ten comparables for the Board's consideration, which includes the parties' two common comparables. The Board gave less weight to board of review comparable sales #2 and #3 due to their sales in May 2013 and September 2014 occurring too remote in time from the subject's January 1, 2016 assessment date and thus being less indicative of market value as of the subject's assessment date. The Board gave reduced weight to the remaining board of review comparables, which includes the two common comparables, due to their superior finished basements, unlike the subject's unfinished basement.

The Board finds the best evidence of market value to be the appellant's comparable sales #1, #4 and #5. These comparables are most similar to the subject in location, style, dwelling size, age and features. These three comparables also sold more proximate in time to the subject's

assessment date. These three most similar comparables sold from December 2015 to July 2016 for prices ranging from \$215,500 to \$269,000 or from \$85.67 to \$98.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$247,986 or \$103.03 per square foot of living area, including land, which is above the range established by the best comparable sales in this record on a per square foot basis. Although the appellant's comparable sale #5 has a higher overall value than the subject, this seems justified given its superior larger dwelling size, larger basement, larger garage and a deck. After making appropriate adjustments to the comparables for differences in size and features in order to more closely conform to the subject, the Board finds that the appellant has demonstrated by a preponderance of the evidence that the subject is overvalued and, therefore, a reduction in the subject's assessment is 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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.

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Chairman



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Member



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Member



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Member



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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: November 19, 2019



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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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