



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

APPELLANT: Carl Messina
DOCKET NO.: 16-03223.001-R-1
PARCEL NO.: 14-25-304-018

The parties of record before the Property Tax Appeal Board are Carl Messina, 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 **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: \$29,134
IMPR.: \$105,486
TOTAL: \$134,620

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 one-story dwelling of frame exterior construction with 2,308 square feet of living area. The dwelling was constructed in 1972. Features of the home include a full basement, central air conditioning, a fireplace and a 528 square foot garage. The property has a 37,600 square foot site and is located in Long Grove, Ela 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 one-story dwellings of brick exterior construction that range in size from 1,936 to 2,165 square feet of living area. The dwellings were constructed from 1954 to 1969. Each comparable has a partial or full basement, one comparable has central air conditioning, each comparable has one or two fireplaces and a garage ranging in size from 528 to 648 square feet of building area. The comparables were located from .32 to .39 of a mile from the subject, with sites ranging from 40,929 to 43,899

square feet of land area. The comparables sold from March 2015 to July 2015 for \$250,000 to \$330,000 or from \$115.47 to \$170.45 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction of the subject's assessment to \$107,695, reflecting a market value of \$324,774 or \$142.72 per square foot of living area, based on the 2016 three-year statutory level of assessment for Lake County.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$147,477. The subject's assessment reflects a market value of \$444,744 or \$192.70 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review argued that appellant's comparable #1 sale was a bank foreclosure with remodeling permits issued after the sale, appellant's comparable #2 sale was through an estate and appellant's comparable #3 is located on Route 53.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. The comparables were improved with one-story dwellings of brick or frame exterior construction that range in size from 1,962 to 3,158 square feet of living area. The dwellings were constructed from 1955 to 1972. Two comparables had a full or partial basement, two comparables had central air conditioning, each comparable had one or two fireplaces and a garage ranging in size from 483 to 864 square feet of building area. The comparables were located from .272 to 1.138 miles from the subject property, with sites ranging in size from 40,779 to 140,653 square feet of land area. These properties sold from July 2014 to September 2015 for \$445,000 to \$565,000 or from \$177.33 to \$287.97 per square foot of living area, including land. 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 six comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2, due to their older aged dwellings and lack of central air conditioning; and board of review's comparables #1 and #3, as their sales are slightly dated, and they lack a basement or have a significantly larger site that is located over one mile from the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #3 and board of review's comparable sale #2, although the dwelling is slightly larger when compared to the subject. These comparables are most similar to the subject in location, design, age and features. They sold in July 2015 and September 2015 for prices of \$330,000 and \$560,000 or for

\$170.45 and \$177.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$444,744 or \$192.70 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds 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.



Chairman



Member



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: January 15, 2019



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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