



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

APPELLANT: James D'Angelo
DOCKET NO.: 16-03390.001-R-2
PARCEL NO.: 16-29-212-005

The parties of record before the Property Tax Appeal Board are James 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: \$48,746
IMPR.: \$226,791
TOTAL: \$275,537

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 is improved with a two-story brick single-family dwelling built in 2013. The dwelling contains 2,815 square feet of living area and features a full, unfinished basement, central air-conditioning, a fireplace and a 552-square foot attached garage. The dwelling is located in Deerfield, West Deerfield Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located within .79 of a mile the subject. The comparables consist of two-story brick or wood-sided single-family dwellings that were built from 2003 to 2014 and range in size from 2,434 to 3,111 square feet of living area. The comparables each have a full basement, two of which have finished area. The comparables also feature central air conditioning, one or two fireplaces, and a garage containing 440 or 462 square feet of building area. The comparables sold from January 2015 to January 2016 for prices

ranging from \$590,000 to \$730,000 or from \$230.47 to \$242.40 per square foot of living area, land included. Appellant's counsel noted that the subject property was purchased in 2014 for \$764,164 and requested a reduction in the subject's assessment to \$271,077 which equates to a market value of \$813,313 which is equivalent to the purchase price after application of the multiplier.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$275,537. The subject's assessment reflects a market value of approximately \$830,932 or \$295.18 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 support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards for the subject and three comparable sales. The dwellings are located within .373 of a mile from the subject. The comparables consist of two-story brick or wood-sided single-family dwellings that were built in 2014 or 2015 and range in size from 2,973 to 3,046 square feet of living area. The dwellings each have a full basement, one of which has finished area. Two comparables each have one fireplace. The homes also feature central air-conditioning and a garage containing 462 to 739 square feet of building area. The comparables sold from January to September 2015 for prices ranging from \$880,000 to \$953,984 or from \$294.91 to \$313.19 per square foot of living area, land included. Based on the foregoing 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables which differ from the subject property in basement finish and/or dwelling age. The Board also gave less weight to board of review comparable #2 which features a finished basement, dissimilar to the subject property.

The Board finds that board of review comparables #1 and #3 are the best comparables submitted in the record and are similar to the subject in age, size, design, and most features. These comparables sold in January and September 2015 for \$880,000 and \$921,052 or \$294.91 and \$309.81 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$830,932 or \$295.18 per square foot of living area, land included, which is below the value of the best comparable sales in the record on an overall basis but within the range on a per square foot basis. After making adjustments to the comparables for differences from the subject, the Board finds no 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: October 20, 2020



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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