



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

APPELLANT: Kevin Vignocchi  
DOCKET NO.: 16-03422.001-R-1  
PARCEL NO.: 16-25-105-025

The parties of record before the Property Tax Appeal Board are Kevin Vignocchi, 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:** \$98,777  
**IMPR.:** \$80,501  
**TOTAL:** \$179,278

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 2,586 square feet of living area. The dwelling was constructed in 1975. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 506 square foot garage. The property has a 11,610 square foot site and is located in Highland Park, Moraine 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 located from .27 to 1.98 miles from the subject property. The comparables are described as one-story dwellings of frame or brick exterior construction ranging in size from 2,333 to 3,020 square feet of living area. The dwellings were constructed in 1963 or 1977. Each comparable has a partial basement, with four having finished area. Each comparable also features central air conditioning, a fireplace and a

garage ranging in size from 462 to 552 square feet of building area. The comparables have sites ranging in size from 11,713 to 26,455 square feet of land area. The comparables sold from January 2015 to June 2016 for prices ranging from \$455,000 to \$700,000 or from \$176.91 to \$231.79 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 \$215,536. The subject's assessment reflects a market value of \$649,988 or \$251.35 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 noted "major remodeling" was completed for appellant's comparables #1 and #3 after they sold. The board of review submitted copies of the residential permits as supporting evidence. Lastly, the board of review submitted a Multiple Listing Service (MLS) sheet for comparable #2 that depicted the dwelling "needs work" and sold "as is".

In support of the subject's assessment, the board of review submitted information on three comparable sales that are located from .82 to 1.836 miles from the subject property. The comparables are improved with one-story dwellings of brick exterior construction ranging in size from 2,097 to 2,229 square feet of living area. The dwellings were constructed in 1950 or 1955. Two comparables have basements, with one having finished area. Each comparable has central air conditioning and one or two fireplaces. Two comparables have a garage with either 437 or 440 square feet of building area. The comparables have sites ranging in size from 15,001 to 17,353 square feet of land area. The comparables sold from June 2014 to July 2015 for prices ranging from \$600,000 to \$699,000 or from \$286.12 to \$313.59 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **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 Board finds the parties submitted eight comparable sales for consideration. The Board gave less weight to appellant's comparables #1 and #4 based on their larger land sizes when compared to the subject. Less weight was also given to appellant's comparable #2 because it had condition issues at the time of sale. Lastly, the Board gave less weight to the board of review comparables due to their older ages, smaller dwelling sizes and larger lot sizes when compared to the subject. Furthermore, the board of review comparable # 1 sold in June 2014 which was less proximate in time to the subject's January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the appellant's comparables #3, #5 and #6. These three comparables are more similar to the subject in land size, dwelling size, age and most features. They sold in January and March 2015 for prices ranging from \$480,000 to \$520,000 or from \$182.19 to \$214.34 per square foot living area, including land. The subject's assessment reflects an estimated market value of \$649,988 or \$251.35 per square foot of living area, including land, which falls above the most similar comparable sales contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported. Based on this record, the Board finds the appellant demonstrated by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is warranted commensurate to the appellant's request.

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: August 20, 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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COUNTY

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