



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

APPELLANT: Thomas Tomasello
DOCKET NO.: 16-03549.001-R-1
PARCEL NO.: 02-16-405-006

The parties of record before the Property Tax Appeal Board are Thomas Tomasello, 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: \$3,129
IMPR.: \$24,035
TOTAL: \$27,164

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 of frame exterior construction with 1,412 square feet of living area. The dwelling was constructed in 1945. The home features a crawl space foundation. The property has a 9,147 square foot site and is located in Antioch, Antioch 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 located between .73 of a mile to 1.94 miles from the subject property. The comparables were described as two-story dwellings of frame exterior construction ranging in size from 1,392 to 1,684 square feet of living area. The dwellings were constructed from 1950 to 1968. The comparables each have garages ranging in size from 252 to 568 square feet of building area. In addition, one comparable has a crawl space foundation, two comparables have unfinished basements, two comparables have central air and

one comparable has a fireplace. The appellant reported that one comparable had a 5,663 square foot site. The comparables sold from May 2014 to July 2015 for prices ranging from \$70,000 to \$120,000 or from \$50.29 to \$78.13 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,164. The subject's assessment reflects a market value of \$81,918 or \$58.02 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 information on three comparable sales located approximately .73 of a mile to 1.85 miles from the subject property. Comparable #1 and the appellant's comparable #1 are the same property. The comparables consist of a one and one-half-story and two, two-story dwellings of frame exterior construction ranging in size from 1,217 to 1,536 square feet of living area. The dwellings were constructed from 1940 to 1968. The comparables each have garages ranging in size from 252 to 634 square feet of building area. Additionally, one comparable has a crawl space foundation and two comparables have basements with one having finished area. One comparable features central air conditioning. The comparables have sites ranging in size from 9,760 to 30,927 square feet of land area. The comparables sold from April 2015 to July 2015 for prices ranging from \$95,000 to \$170,000 or from \$78.13 to \$111.26 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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted five comparable sales for the Board's consideration including the common comparable. The Board gave less weight to the appellant's comparables #2 and #3 as their sales in 2014 are dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date. The Board also gave less weight to board of review comparable #2 due to its significantly larger land area.

The Board finds the best evidence of market value to be parties common comparable along with comparable #3 submitted by the board of review. These two comparables sold most proximate to the January 1, 2016 assessment date. The comparables are similar to the subject in size, design and age. These comparables sold in May and July 2015 for prices of \$95,000 and \$120,000 or \$78.06 and \$78.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$81,918 or \$58.02 per square foot of living area, land included, which is supported by the most similar comparable sales in this record. The Board recognizes the subject is inferior to the common comparable as it lacks both central air

conditioning and a garage. The subject is also inferior to board of review comparable #3 as it lacks both a basement with finished area and a garage. However, after considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment is warranted.

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: July 16, 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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