



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

APPELLANT: Michael J. Gucito
DOCKET NO.: 16-03582.001-R-1
PARCEL NO.: 01-35-103-015

The parties of record before the Property Tax Appeal Board are Michael J. Gucito¹, 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: \$2,565
IMPR.: \$25,917
TOTAL: \$28,482

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 1-story dwelling of frame exterior construction with 870 square feet of living area. The dwelling was constructed in 1950. Features of the home include a crawl-space foundation and a 624 square foot garage. The property has a 6,250 square foot site² 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 six comparable sales located between .41 of a mile and 4.14 miles from the subject property. One comparable sale consists of two parcel numbers. The

¹ The appellant's last name was presented by the board of review located in the "Board of Review Notes on Appeal" and the subject's property record card.

² Neither parties' grid analysis disclosed the land area of the subject property. The land dimensions for the subject were depicted in the property record card evidence submitted by the board of review.

comparables contain three, 1-story and three, 1.25-story dwellings of frame exterior construction ranging in size from 805 to 1,008 square feet of living area. The dwellings were constructed from 1950 to 1988. Three comparables have basements with one having finished area. Counsel for the appellant did not disclose the foundation type of the remaining three comparables. In addition, two comparables have central air conditioning and two comparables have either a 280 or 400 square foot garage. The sites for four comparables range in size from 3,049 to 28,750 square feet of land area. The appellant's counsel did not disclose the land area of the remaining two comparables. The comparables sold from July 2014 to January 2016 for prices ranging from \$62,000 to \$95,000 or from \$67.98 to \$99.38 per square foot of living area, including land. Based on the comparable sales 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 \$28,482. The subject's assessment reflects a market value of \$85,893 or \$98.73 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 four comparable sales located between .95 and 1.69 miles from the subject property. The comparables contain 1-story dwellings of frame or brick exterior construction ranging in size from 840 to 1,176 square feet of living area. The dwellings were constructed from 1958 to 1975. None of the comparables had a basement with one being described as having a crawl-space foundation. The board of review did not disclose the foundation type of the remaining three comparables. Additionally, one comparable has central air conditioning and each comparable has a garage ranging in size from 336 to 910 square feet of building area. The comparables have sites ranging in size from 7,425 to 13,500 square feet of land area.³ The comparables sold from August 2014 to July 2016 for prices ranging from \$100,000 to \$129,000 or from \$96.62 to \$133.93 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 ten suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables for a variety of reasons. The Board finds the appellant's comparable #1 is dissimilar in age being 38 years newer than the subject;

³ The board of review grid analysis was devoid of some lot sizes, which was drawn from the comparables' property record cards evidence provided by the board of review.

comparables #2, #3, #4 and #6 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; comparables #2, #3, #5 and #6 lack a garage; comparables #2, #5 and #6 have superior basement foundations unlike the subject; comparables #2, #3 and #6 have dissimilar 1.25-story designs when compared to the subject's 1-story design; and comparables #3, #4 and #6 are not located in close proximity being approximately 4.05, 4.14 and 2.21 miles from the subject, respectively. The Board also gave reduced weight to comparable #2 submitted by the board of review as its 2014 sale is dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be comparables #1, #3 and #4 submitted by the board of review. These comparables are more similar in location, dwelling size, design, age and some features. These comparables sold in August 2015 and July 2016 for prices ranging from \$100,000 to \$129,000 or from \$96.62 to \$133.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$85,893 or \$98.73, including land, which falls below the overall price range, but within the price range on a square foot basis of the best comparable sales in this record. After considering adjustments to the comparables for differences, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and 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

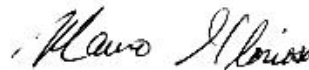
Member

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: August 20, 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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