



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

APPELLANT: Rudolfo Maglio  
DOCKET NO.: 16-03734.001-R-1  
PARCEL NO.: 11-14-103-014

The parties of record before the Property Tax Appeal Board are Rudolfo Maglio, 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:** \$88,576  
**IMPR.:** \$113,893  
**TOTAL:** \$202,469

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 brick exterior construction with 2,879 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished basement, central air conditioning, a fireplace, 641 square foot attached garage and a 360 square foot detached garage. The property has a 120,420 square foot site and is located in Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparables located from .48 of a mile to 2.32 miles from the subject. The comparables are described as one-story dwellings of wood siding or brick exterior construction ranging in size from 2,739 to 2,793 square feet of living area. The dwellings were constructed from 1978 to 1985. The comparables have basements, with one

having finished<sup>1</sup> area. Features of each comparable include central air conditioning, one or two fireplaces and an attached garage containing from 562 to 910 square feet of building area. The comparables are situated on sites ranging in size from 17,040 to 80,336 square feet of land area. The comparables sold from March 2015 to April 2016 for prices ranging from \$430,000 to \$527,500 or from \$156.99 to \$189.07 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 \$213,789. The subject's assessment reflects a market value of \$644,720 or \$223.94 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 appellant's comparables have fewer plumbing fixtures and smaller garages than the subject. Comparable #1 has a smaller basement and comparable #2 is located on an 85% smaller lot within a tract neighborhood in Libertyville.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within .49 of a mile of the subject. The comparables are described as one-story dwellings of wood siding or brick exterior construction ranging in size from 2,301 to 2,611 square feet of living area. The dwellings were constructed in 1970 or 1977. The comparables each have an unfinished basement, central air conditioning, a fireplace and an attached garage ranging in size from 462 or 506 square feet of building area. One comparable has an additional 616 square foot detached garage. The comparables are situated on sites ranging in size from 39,368 to 150,598 square feet of land area. The comparables sold in August 2015 or April 2016 for prices ranging from \$485,000 to \$550,000 or from \$194.74 to \$224.12 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 six comparable sales for consideration, none of which are truly comparable to the subject. Nevertheless, the Board gave less weight to appellant's comparables #2 and #3 along with board of review comparable #3 based on their considerably smaller land sizes when compared to the subject lot of more than 120,000 square feet of land area. The Board also gave less weight to appellant's comparable #1 for its considerably smaller basement when compared to the subject's, 845 square foot basement.

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<sup>1</sup> The appellant submitted a Multiple Listing Sheet that depicts comparable #3 as having a finished basement.

The Board finds the best evidence of market value for the subject property to be board of review comparables #1 and #2. Comparable #1 requires adjustments for age and above grade living area when compared to the subject. Comparable #2 requires adjustments for land size, exterior construction, age and slightly smaller dwelling size and lack of second garage when compared to the subject. The comparables sold in August 2015 and April 2016 for prices of \$485,000 and \$508,462 or for \$210.78 and \$194.74 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$644,720 or \$223.94 per square foot of living area, including land, which falls above the two best comparable sales in the record both in terms of overall value and on a price per square foot basis. After considering necessary 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 and 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.

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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: December 23, 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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