



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

APPELLANT: Kent V. Tinucci
DOCKET NO.: 16-04849.001-R-1
PARCEL NO.: 15-17-101-027

The parties of record before the Property Tax Appeal Board are Kent V. Tinucci, the appellant, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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: \$54,697
IMPR.: \$167,635
TOTAL: \$222,332

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 wood siding exterior construction with 3,314 square feet of living area. The dwelling was constructed in 1987. Features of the home include a basement with finished area, central air conditioning, three fireplaces, a 778 square foot garage and an 861 square foot inground swimming pool. The property has a 60,984 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends both overvaluation and lack of assessment uniformity as the bases of the appeal.

In support of the overvaluation argument, the appellant submitted information on four comparable sales located from .09 to .96 of a mile from the subject. The comparable parcels range in size from 43,560 to 131,987 square feet of land area and are each improved with a two-

story dwelling of wood siding exterior construction. The dwellings were built from 1984 to 1987. The comparables range in size from 3,111 to 3,630 square feet of living area and feature basements, three of which have finished areas, central air conditioning, one or two fireplaces and a garage ranging in size from 624 to 881 square feet of building area. The comparables sold between June 2015 and September 2016 for prices ranging from \$440,000 to \$660,000 or from \$132.93 to \$183.03 per square foot of living area, including land. Based on this sales data, the appellant requested a value of \$565,764 or \$170.72 per square foot of living area, including land, reflecting the median of the comparable sales.

The twenty-four (24) equity comparables submitted by the appellant were located within .44 of a mile from the subject and described as two-story dwellings that were built from 1986 to 1990. The dwellings range in size from 2,986 to 3,630 square feet of living area. Features include basements. The appellant did not include any data concerning other amenities such as air conditioning, fireplaces, garages and/or pools for the comparables. The comparables have improvement assessments ranging from \$123,534 to \$166,781 or from \$37.35 to \$46.48 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$123,799 or \$37.36 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$222,332. The subject's assessment reflects a market value of \$670,483 or \$202.32 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. The subject has an improvement assessment of \$167,635 or \$50.58 per square foot of living area.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on four comparable sales, where board of review comparable #2 was the same property as appellant's comparable sale #4. The comparables were located from .171 to .566 of a mile from the subject. The comparable parcels range in size from 43,560 to 49,223 square feet of land area and are each improved with a two-story dwelling of brick or wood siding exterior construction. The dwellings were built from 1986 to 1990. The comparables range in size from 3,197 to 3,606 square feet of living area and feature basements, with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 626 to 888 square feet of building area. The comparables sold between June 2014 and September 2016 for prices ranging from \$650,000 to \$687,500 or from \$183.03 to \$204.88 per square foot of living area, including land.

In support of its contention of the correct assessment on equity grounds, the board of review submitted information on four comparables located from .047 to .55 of a mile from the subject. The comparables consist of two-story dwellings of brick or wood siding exterior construction that were built in 1988 or 1990. The dwellings range in size from 3,124 to 3,516 square feet of living area and feature basements with finished areas, central air conditioning, one or two fireplaces and a garage ranging in size from 713 to 1,056 square feet of building area. The comparables have improvement assessments ranging from \$157,466 to \$174,078 or from \$49.51 to \$51.22 per square foot of living area.

In written rebuttal, the appellant contends that board of review sales #1 and #4 which sold in 2014 are too remote in time to be indicative of the subject's estimated market value as of January 1, 2016. The appellant further noted that board of review comparable sale #2 was presented as one of the appellant's comparable sales. Considering the appellant's sales data along with the board of review sales #2 and #3, the appellant contends a reduction in the subject's assessment is warranted on market value grounds.

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 on market value.

The parties submitted a total of seven comparable sales, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable sale #2 as this property is most distant from the subject and the sale price appears to be an outlier which is dissimilar to the other sales evidence in the record. The Board gives reduced weight to board of review comparables #1 and #4 due to the 2014 sales dates being less likely to be indicative of the subject's estimated market value as of the assessment date at issue.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3 and #4 along with board of review comparable sales #2 and #3, where there is one common property presented by both parties. These four most similar comparables sold between June 2015 and September 2016 for prices ranging from \$563,000 to \$687,500 or from \$160.47 to \$195.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$670,483 or \$202.32 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of overall value and slightly above the range on a per-square-foot basis. Given the limited data provided by the parties and the fact that the subject has an 861 square foot inground swimming pool, the Board finds the subject's slightly higher value on a per-square-foot basis appears to be logical due to its pool amenity. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

Alternatively, the appellant contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on grounds of lack of uniformity.

The Board gives less weight to the appellant's evidence as the data did not provide information about the dwellings' features or amenities other than size and basement area, which would assist the Property Tax Appeal Board in conducting a meaningful analysis to determine their comparability or similarity to the property under appeal. In order for the Board to properly evaluate the comparables, it is necessary to have the salient characteristics associated with the dwellings so as to be able to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. Conversely, the board of review analysis included salient facts about the comparables such as finished basement area and including a copy of the property record card for each comparable, which adds credibility to its evidence.

The Board finds the best evidence of assessment equity to be board of review comparables #1 through #4. These comparables are similar to the subject in location, age, dwelling size, design, and features. These comparables have improvement assessments that ranged from \$157,466 to \$174,078 or from \$49.51 to \$51.22 per square foot of living area. The subject's improvement assessment of \$167,635 or \$50.58 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on grounds of lack of uniformity.

In conclusion, the Board finds that no reduction in the subject's assessment is warranted on this record based on either market value arguments or equity evidence.

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 18, 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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