



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

APPELLANT: John Skittone  
DOCKET NO.: 16-05167.001-R-1  
PARCEL NO.: 07-19-211-006

The parties of record before the Property Tax Appeal Board are John Skittone, the appellant, by attorney Timothy C. Jacobs, of Kovitz Shifrin Nesbit, in Mundelein, 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:** \$ 27,767  
**IMPR.:** \$117,307  
**TOTAL:** \$145,074

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 4,070 square feet of living area. The dwelling was constructed in 1997. Features of the home include a full basement with 1,813 square feet of finished area, central air conditioning, a fireplace and a 448 square foot garage. The property has a 13,068 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .31 of a mile of the subject property. The parcels range in size from 11,552 to 13,068 square feet of land area and have been improved with two-story dwellings of wood siding exterior construction. The comparables were 17 or 18 years old and range in size from 4,008 to 4,154 square feet of living area. Each home has a basement, three of which have finished areas. Each dwelling has central

air conditioning, a fireplace and a garage ranging in size from 420 to 460 square feet of building area. The comparables sold between December 2015 and May 2016 for prices ranging from \$375,000 to \$400,000 or from \$93.56 to \$98.01 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 \$145,074. The subject's assessment reflects a market value of \$437,497 or \$107.49 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 of properties located within .19 of a mile of the subject property. The parcels range in size from 10,000 to 17,957 square feet of land area and have been improved with two-story dwellings of wood siding exterior construction. The comparables were built between 1998 and 2000 and range in size from 4,070 to 4,175 square feet of living area. Each home has a basement, three of which have finished areas. Each dwelling has central air conditioning, a fireplace and a garage ranging in size from 436 to 690 square feet of building area. The comparables sold between June and October 2015 for prices ranging from \$425,000 to \$460,000 or from \$104.42 to \$112.58 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #4 and to board of review comparable #4 as each of these dwellings feature an unfinished basement as compared to the subject basement that contains 1,813 square feet of finished area.

The Board finds the best evidence of market value to be appellant's comparable sales #1 #2, and #3 along with board of review comparable sales #1, #2 and #3. Each of these comparables were similar to the subject in location, age, design, exterior construction, dwelling size and features. These most similar comparables sold between August 2015 and May 2016 for prices ranging from \$395,000 to \$460,000 or from \$96.29 to \$112.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$437,497 or \$107.49 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Furthermore, given the

subject's substantial finished basement area, the subject's estimated market value is well-supported by these comparables that are inferior to the subject as they each contain less finished basement area. Based on this evidence the Board finds a reduction in the subject's assessment is not 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

\_\_\_\_\_  
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: February 18, 2020



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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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APPELLANT

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