



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

APPELLANT: Nicoletta Alexe  
DOCKET NO.: 17-00537.001-R-1  
PARCEL NO.: 06-30-203-031

The parties of record before the Property Tax Appeal Board are Nicoletta Alexe, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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:** \$15,934  
**IMPR.:** \$50,965  
**TOTAL:** \$66,899

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 2017 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 with vinyl siding containing 2,149 square feet of living area. The dwelling was constructed in 1994. Features of the home include an unfinished 1,063 square foot basement, central air conditioning, a 620 square foot garage and a 629 square foot deck. The property has an 11,598 square foot site and is located in Round Lake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales that were located within .12 of a mile from the subject property. The comparables had land sizes ranging from 7,631 to 9,745 square feet of land area. The comparables were improved with two-story dwellings with vinyl siding containing 2,149 or 2,252 square feet of living area. The homes were built from 1994 to 1997 and had unfinished basements with 978 to 1,134 square feet of building area. Other features

included central air conditioning and a 420 or 620 square foot garage. Two comparables each have one fireplace. The comparables had sale dates occurring from March to October 2016 and sold for prices ranging from \$153,500 to \$200,360 or from \$71.43 to \$93.23 per square foot of living area, including land. Based on this evidence the appellant requested that the subject's assessment be reduced to \$62,327 or a market value of approximately \$187,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,899. The subject's assessment reflects a market value of \$201,807 or \$93.91 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% 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 that were located within .27 of a mile from the subject property. The comparables had land sizes ranging from 7,975 to 18,847 square feet of land area. The comparables were improved with two-story dwellings with vinyl siding containing 2,149 or 2,273 square feet of living area. The homes were built from 1994 to 1999 and had basements of 1,063 or 1,155 square feet of building area, one of which was finished. Other features included central air conditioning and garages ranging in size from 420 to 620 square feet of building area. Two comparables had a fireplace. The comparables had sale dates occurring from June 2015 to June 2017 and sold for prices ranging from \$200,360 to \$219,000 or from \$93.23 to \$101.91 per square foot of living area, including land. Based on this evidence the board of review requested that the subject'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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2, #3 and #5, as well as the board of review's comparables #2 and #3. These most similar comparables sold for prices ranging from \$187,000 to \$219,000 or from \$84.37 to \$101.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$201,807 or \$93.91 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gave less weight to the appellant's comparable #4 as the purchase price for the property appears to be an outlier when compared to the remaining sales in this record. The Board gave less weight to the board of review's remaining comparables due to their sale dates occurring greater than 18 months prior to the January 1, 2017 assessment date at issue. 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.



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: April 21, 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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APPELLANT

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COUNTY

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