



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

APPELLANT: Tatiana Savocchi
DOCKET NO.: 17-02246.001-R-1
PARCEL NO.: 16-15-115-016

The parties of record before the Property Tax Appeal Board are Tatiana Savocchi, 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: \$54,838
IMPR.: \$40,986
TOTAL: \$95,824

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 1.5-story dwelling of wood siding exterior construction with 1,376 square feet of living area. The dwelling was constructed in 1948. Features of the home include a concrete slab foundation and an attached 250 square foot garage. The property has an 8,663 square foot site and is located in Highland Park, Moraine 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 within .63 of a mile from the subject and each of which is within the same neighborhood code assigned by the assessor to the subject property. The comparables consist of a 1.5-story and five, one-story dwellings of brick exterior construction. The homes were built between 1940 and 1959; two of the dwellings have reported effective ages of 1969 and 1976. The dwellings range in size from 1,454 to 1,648 square feet of living area. One dwelling has a crawl-space foundation and five comparables have

basements, three of which have finished areas. Each home has central air conditioning; one comparable has a fireplace; and each comparable has a garage ranging in size from 368 to 736 square feet of building area. The comparables sold between January 2016 and March 2017 for prices ranging from \$302,000 to \$385,000 or from \$198.82 to \$233.62 per square foot of living area, including land. Additionally, based on a Multiple Listing Service data sheet submitted with the appeal concerning sale #2, the appellant noted this property with an effective age of 1969 was rehabbed in 2015.

Based on this evidence, the appellant requested a reduced total assessment of \$78,883 which would reflect a market value of \$236,673 or \$172.00 per square foot of living area including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,824. The subject's assessment reflects a market value of \$289,062 or \$210.07 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 three comparable sales located within .338 of a mile from the subject and each of which is within the same neighborhood code assigned by the assessor to the subject property. Board of review comparable #1 is the same property as appellant's comparable #1. The comparables consist of a 1.5-story and two, two-story dwellings of brick or wood siding exterior construction. The homes were built between 1939 and 1953. The dwellings range in size from 1,430 to 1,782 square feet of living area and feature basements, two of which have finished areas. Each home has central air conditioning; two comparables each have a fireplace; and each comparable has a garage ranging in size from 437 to 484 square feet of building area. The comparables sold between June and November 2016 for prices ranging from \$349,000 to \$469,900 or from \$233.62 to \$263.69 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, with one common property submitted by both parties, to support their respective positions before the Property Tax Appeal Board. The comparables have varying degrees of similarity to the subject in age, design, dwelling size and features; the two most similar comparables in terms of foundation are appellant's comparable #2 and board of review comparable #2 as each of these dwellings lacks a basement. The other six comparables in the record are superior to the subject by having basement foundations. The

comparables in the record sold from January 2016 to March 2017 for prices ranging from \$302,000 to \$469,000 or from \$198.82 to \$263.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$289,062 or \$210.07 per square foot of living area, including land, which is within the range of the comparable sales in this record and appears to be well-supported when giving due consideration to the subject's age, foundation and features. 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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