



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

APPELLANT: Carl Messina
DOCKET NO.: 17-02275.001-R-1
PARCEL NO.: 14-25-304-018

The parties of record before the Property Tax Appeal Board are Carl Messina, 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: \$30,087
IMPR.: \$104,566
TOTAL: \$134,653

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 one-story frame single-family dwelling with 2,308 square feet of living area. The dwelling was constructed in 1972. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a 528-square foot garage. The property is located in Long Grove, Ela Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on five comparable sales. The dwellings are located within .79 of a mile. Three of the dwellings have the same neighborhood code as the subject. According to the grid analysis, three of the comparables were built from 1969 to 1976. Two of the comparables were built in 1954 or 1956 and have effective ages of 1985 and 1963, respectively. The comparables consist of one-story single-family brick dwellings ranging in size from 1,936 to 2,520 square feet of living area. The dwellings each have an unfinished basement, one or two fireplaces, and an

attached garage ranging in size from 528 to 648 square feet of building area. One comparable has an additional detached garage containing 360-square feet of building area. Three of the comparables have central air-conditioning. The comparables sold from March 2015 to April 2017 for prices ranging from \$250,000 to \$450,000 or from \$115.47 to \$178.57 per square foot of living area, land included. Based on the comparable 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 \$134,653. The subject's assessment reflects a market value of \$406,193 or \$175.99 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, two of which were submitted by both parties. The dwellings are located from .318 of a mile to 1.357 miles from the subject, none of which have the same neighborhood code as the subject. The comparables were built between 1964 and 1977 and consist of one-story brick or frame single-family dwellings ranging in size from 2,162 to 2,540 square feet of living area. The comparables each have an unfinished basement, central air-conditioning, one or two fireplaces, and a garage ranging in size from 506 to 614 square feet of building area. The comparables sold from June 2016 to August 2018 for prices ranging from \$423,500 to \$460,000 or from \$169.60 to \$207.91 per square foot of living area, land included.

In addition, the board of review submitted a brief asserting that the subject property was the subject matter of an appeal before the Property Tax Appeal Board (PTAB) for the 2016 tax year under Docket No. 16-03223.001-R-1. In that appeal, PTAB issued a decision reducing the subject's assessment to \$134,620. In a brief submitted with its Notes on Appeal, the board of review explained that Ela Township's most recent general assessment cycle began in 2015 and runs through 2018. It further indicated that in tax year 2017 a township equalization factor of 1.0327 was applied in Ela Township. The board of review explained that if the assessment for the 2017 tax year was calculated by applying the 2017 equalization factor to the Property Tax Appeal Board's assessment as determined for the 2016 tax year in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the subject's assessment would be \$139,022. As the subject's total assessment for 2017 of \$134,653 is less than that required by the application of section 16-185 of the Property Tax Code, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The Board finds that the Property Tax Appeal Board issued a decision in docket 16-03223.001-R-1 reducing the subject's 2016 assessment. The Board finds Section 16-185 of the Property Tax Code is controlling in this matter. (35 ILCS 200/16-185) Section 16-185 provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through

9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board further finds that the subject property was the subject of an appeal for the 2016 tax year in which the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$134,620. Appellant's appeal form and the property record card submitted by the board of review show the subject property as the appellant's address indicating that the dwelling was owner-occupied. The record further shows that the 2016 and 2017 tax years are in the same general assessment period and that an equalization factor of 1.0327 was applied in Ela Township in 2017. Further, the decision of the Property Tax Appeal Board for the 2016 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) would result in a total assessment of \$139,022, which is greater than property's 2017 assessment of \$134,653 as referenced by the board of review. Since the board of review requested confirmation of the subject's assessment, the Board find that no increase in the subject's assessment is justified in this appeal.

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: May 26, 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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