



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

APPELLANT: Mary Pietro
DOCKET NO.: 17-02278.001-R-1
PARCEL NO.: 14-30-201-007

The parties of record before the Property Tax Appeal Board are Mary Pietro, 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: \$48,549
IMPR.: \$189,937
TOTAL: \$238,486

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 brick dwelling containing 4,000 square feet of living area. The dwelling was constructed in 1992 and features a full unfinished basement, central air conditioning, three fireplaces, and an 851-square foot attached garage. The dwelling is situated on a 74,756 square foot lot, 21,441 square feet of which is designated as "lakes/lake bottoms", and is located in Deer Park, Ela Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located within .48 of a mile of the subject and located within the same neighborhood code as the subject. Two of the dwellings were built in 1984 or 1996; one was built in 1985 and has an effective age of 2000. The dwellings consist of two-story frame single-family dwellings. The houses are situated on sites ranging in size from 40,228 to 104,786 square feet of land area and range in size from 3,588 to 4,592 square feet of

living area. The comparables each have a full unfinished basement, central air conditioning, one or four fireplaces, and a garage ranging in size from 787 to 1,035 square feet of building area. The comparables sold from April 2016 to April 2017 for prices ranging from \$550,000 to \$650,000 or from \$141.55 to \$154.14 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment of \$197,737, reflecting a market value of approximately \$593,211 or \$164.23 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$238,486. The subject's assessment reflects a market value of approximately \$719,415 or \$179.85 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 a grid analysis containing information on six comparable sales. The properties are located from .139 of a mile to 1.649 miles from the subject. Only one has the same neighborhood code as the subject. Three of the comparables are located in Deer Park and three are located in the Village of Barrington. The dwellings consist of 1.5-story or two-story single-family dwellings of varied exterior finishes. The dwellings are situated on sites containing from 16,501 to 50,771 square feet of land area. The homes were built from 1987 to 1998 and range in size from 3,537 to 4,531 square feet of living area. The comparables each have basement, three with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 720 to 1,054 square feet of building area. The comparables sold from November 2016 to September 2018 for prices ranging from \$636,000 to \$900,000 or from \$179.41 to \$198.63 per square foot of living area, including land. Based on the foregoing 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 nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to board of review comparables #2 through #6 which are all located in different neighborhoods than the subject. Further, three of these comparables have finished basements, one is a different style and three are located in Barrington, not Deer Park, all dissimilar to the subject.

The Board finds that appellant's comparables and board of review comparable #1 were the best comparables submitted in the record in terms of location, design, age, size and most features. These comparables sold from April 2016 to June 2017 for prices ranging from \$550,000 to \$735,000 or from \$141.55 to \$181.39 per square of living area, land included. Of these comparables, board of review comparable #1 is the most similar in location, age and size. This

property sold in June 2017 for a price of \$735,000 or \$181.39 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$719,415 or \$179.85 per square foot of living area, land included, which falls within the range established by the best comparable sales submitted for the Board's consideration. After considering adjustments to the comparables for any differences from the subject, the Board finds the subject's assessed value appears to be supported and no reduction in the subject's assessment is warranted.

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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