



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

APPELLANT: Gina Quatrochi  
DOCKET NO.: 17-02322.001-R-1  
PARCEL NO.: 14-12-402-033

The parties of record before the Property Tax Appeal Board are Gina Quatrochi, the appellant(s), 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 **a reduction** 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:** \$35,262  
**IMPR.:** \$117,851  
**TOTAL:** \$153,113

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 is improved with a two-story wood-sided single-family dwelling built in 1997. The dwelling contains 2,645 square feet of living area and features a basement with finished area, central air-conditioning, a fireplace, and a 462-square foot attached garage.<sup>1</sup> The dwelling is situated on a 9,042 square foot site and 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 three comparable sales located within .57 of a mile from the subject. The comparables consist of a one-story, a 1.5-story, and a two-story brick or wood-sided single-family dwelling situated on sites ranging in size from 9,051 to 12,403 square feet of land area.

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<sup>1</sup> Some details regarding the feature of the subject property were corrected or supplemented by the property record card submitted by the board of review.

The dwellings were built from 1991 to 1996 and range in size from 2,795 to 3,453 square feet of living area. The comparables each have a basement, one with finished area, central air conditioning, one fireplace, and a garage ranging in size from 605 to 638 square feet of building area.<sup>2</sup> The comparables sold in February and April 2017 for prices ranging from \$438,000 to \$570,000 or from \$153.79 to \$176.03 per square foot of living area, land included. 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 \$153,113. The subject's assessment reflects a market value of approximately \$461,879 or \$174.62 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 and property record cards for the subject and seven comparable sales, one of which was also submitted by the appellant. The dwellings are located from .043 of a mile to 1.046 of a mile from the subject. The comparables consist of two-story brick or wood-sided single-family dwellings situated on sites containing 9,051 to 80,586 square feet of land area. The homes were built from 1989 to 2002 and range in size from 2,458 to 2,867 square feet of living area. The dwellings each have a basement, five of which have finished area, central air-conditioning, one or two fireplaces, and a garage containing 462 to 802 square feet of building area. The comparables sold from February 2017 to June 2018 for prices ranging from \$450,000 to \$540,000 or from \$161.49 to \$201.19 per square foot of living area, land included. 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 appellant's comparable #2 which differs from the subject in style, dwelling size, basement finish, and garage size when compared to the subject. The Board also gave less weight to board of review comparables #2 through #7. Comparable #2 has a lot almost nine times larger than that of the subject, while comparables #3, #4 and #7 are located more than a mile from the subject. Also, comparables #4, #5 and #6 sold 16 months or more after the January 1, 2017 assessment date at issue which is too remote in time to be reflective of the subject's market value.

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<sup>2</sup> Appellant's comparable #3 is the same property as board of review comparable #1 which, according to the property record card submitted by the board of review, has 400-square feet of basement finished area.

The Board finds that appellant's comparable #1 and the parties' common comparable are the best comparables submitted in the record and are similar to the subject in location, age, dwelling size, and most features. These comparables sold in February 2017 for \$438,000 and \$492,000 or \$153.79 and \$176.03 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$461,879 or \$174.62 per square foot of living area, land included, which is supported by the best comparable sales in the record. After making adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is 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: July 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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COUNTY

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