



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

APPELLANT: Patricia Llantino
DOCKET NO.: 17-02549.001-R-1
PARCEL NO.: 15-15-400-226

The parties of record before the Property Tax Appeal Board are Patricia Llantino, 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: \$52,452
IMPR.: \$132,868
TOTAL: \$185,320

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 single-family upper-floor condominium unit of frame exterior construction with 2,356 square feet of living area. The dwelling was constructed in 2013 and features central air conditioning, three full baths, one half bath and a 328 square foot detached garage. The property is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within .11 of a mile of the subject property. The comparables consist of one-story single-family upper-floor condominium units of frame exterior construction ranging in size from 1,952 to 2,254 square feet of living area. The dwellings were built in either 2002 or 2004 and each unit features central air conditioning and a detached garage ranging in size from 189 to 441 square feet of building area. In addition, one comparable has two full baths and a half bath and three comparables each have two full

baths. The comparables sold from September 2016 to May 2017 for prices ranging from \$307,500 to \$480,000 or from \$155.30 to \$212.95 per square foot of living area, including land. 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 \$185,320. The subject's assessment reflects a market value of \$559,035 or \$237.28 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 .06 of a mile of the subject property. The comparables consist of one-story single-family upper-floor condominium units of frame exterior construction ranging in size from 2,344 to 2,356 square feet of living area. The dwellings were built from 2009 to 2012 and each unit features central air conditioning and a detached garage containing 288 or 328 square feet of building area. In addition, one comparable has two full baths and a half bath and two comparables each have two full baths. The comparables sold from September 2014 to November 2017 for prices ranging from \$530,000 to \$610,000 or from \$226.11 to \$258.92 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in 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 provided a seven suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the appellant's comparables #1 through #3 which differ from the subject in dwelling size. The Board finds board of review comparable #1 sold in 2014 which is dated and less likely to be indicative of the subject's market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of market value to be the remaining three comparables submitted by the parties. These comparables are similar to the subject in location, dwelling size, design and age, although each has fewer bathrooms than the subject. The comparables sold in either September 2016 or November 2017 for prices ranging from \$480,000 to \$555,000 or from \$212.95 to \$236.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$559,035 or \$237.28 per square foot of living area, including land, which fall slightly above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. The subject's slightly higher value appears to be justified given its superior number of bathrooms. After considering necessary adjustments

to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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: June 16, 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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