



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

APPELLANT: James Pacelli  
DOCKET NO.: 17-02718.001-R-1  
PARCEL NO.: 16-09-213-007

The parties of record before the Property Tax Appeal Board are James Pacelli, 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:** \$109,943  
**IMPR.:** \$150,031  
**TOTAL:** \$259,974

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 dwelling of brick exterior construction with 3,324 square feet of living area. The dwelling was constructed in 1965. Features of the home include an unfinished partial basement, central air conditioning, two fireplaces and a 576 square foot garage. The property is located in Lake Forest, West Deerfield 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 in the same neighborhood as the subject within .87 of a mile of the subject property. The comparables consist of two-story dwellings of brick or wood siding exterior construction ranging in size from 2,791 to 3,358 square feet of living area. The dwellings were constructed from 1956 to 1967. Comparable #2 has an effective age of 1982. The comparables each feature a basement, with one having finished area. Each comparable has central air conditioning, one to three fireplaces and a garage

ranging in size from 440 to 552 square feet of building area. The comparables sold from February to December 2016 for prices ranging from \$530,000 to \$730,000 or from \$166.88 to \$217.39 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 \$259,974. The subject's assessment reflects a market value of \$784,235 or \$295.93 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 eight comparable sales located in the same neighborhood as the subject within .502 of a mile of the subject property. The comparables were improved with two-story dwellings of brick exterior construction ranging in size from 2,856 to 3,449 square feet of living area. The dwellings were constructed from 1962 to 1967. Comparable #2 has an effective age of 1976. The comparables each feature a basement, with two having finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 506 to 768 square feet of building area. The comparables sold from June 2015 to July 2017 for prices ranging from \$750,000 to \$901,400 or from \$235.43 to \$287.11 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 no reduction in the subject's assessment is warranted.

The parties submitted fourteen suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3, due to differences in age or dwelling size when compared to the subject. The Board also gave less weight to the appellant's comparable #5, along with board of review comparables #5 and #6 which have finished basements unlike the subject. The Board finds board of review comparables #1, #4 and #7 sold in June or November 2015, which are 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 appellant's comparables #1, #4 and #6, along with board of review comparables #2, #3 and #8. These six comparables sold proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design, age and features. The comparables sold from February 2016 to July 2017 for prices ranging from \$530,000 to \$820,000 or from \$166.88 to \$235.43 per square foot of living area, including land. Excluding the appellant's comparable #1, which appears to be an outlier, creates a narrower range of sales prices from \$645,000 to \$820,000. The subject's

assessment reflects a market value of \$784,235, which falls within the range established by the best comparable sales contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is 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: 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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COUNTY

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