



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

APPELLANT: Robert R. & Nancy E. Roto
DOCKET NO.: 17-02911.001-R-1
PARCEL NO.: 14-33-401-016

The parties of record before the Property Tax Appeal Board are Robert R. & Nancy E. Roto, the appellants, by attorney Huan Cassioppi Tran, of Flanagan/Bilton LLC, in Chicago, 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: \$52,581
IMPR.: \$111,412
TOTAL: \$163,993

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 wood siding exterior construction with 2,894 square feet of living area. The dwelling was constructed in 1989. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 636 square foot garage. The property has a 60,735 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on twelve comparable sales¹ each of which shares the same neighborhood code assigned by the assessor as the subject property. The comparables are located from .15 of a mile to 2.26-miles from the subject. Each comparable parcel is smaller

¹ The comparables were set forth on four sets of grid analyses with three properties on each grid numbered 1 through 3; for ease of reference, the Property Tax Appeal Board has renumbered the comparables #1 through #12.

than the subject's land area and has been improved with a two-story dwelling of wood siding exterior construction and was built between 1981 and 1990. The dwellings range in size from 2,464 to 3,278 square feet of living area. Each comparable has an unfinished basement, central air conditioning, one or three fireplaces and a garage ranging in size from 604 to 825 square feet of building area. The comparables sold between May 2016 and November 2017 for prices ranging from \$380,000 to \$585,000 or from \$138.48 to \$188.81 per square foot of living area, including land.

The appellants also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$188,988 reflecting a market value of \$570,100 or \$196.99 per square foot of living area, including land, 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.

Based on the foregoing comparable sales evidence, the appellant requested the subject's assessment be reduced to \$163,993 which would reflect a market value of approximately \$494,700 or \$170.94 per square foot of living area, including land.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued on July 3, 2019.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the twelve comparable sales submitted by the appellants. The appellants' comparables sold between May 2016 and November 2017 for prices ranging from \$380,000 to \$585,000 or from \$138.48 to \$188.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$570,100 or \$196.99 per square foot of living area, including land, which is above the range established by the only comparables in this record on a per-square-foot basis.

The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board by a letter dated July 3, 2019. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a).

The Board has examined the evidence submitted by the appellants and finds that a reduction in the assessed valuation of the subject property 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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