



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

APPELLANT: Mark and Mary Pacchini
DOCKET NO.: 17-03803.001-R-1
PARCEL NO.: 14-13-202-033

The parties of record before the Property Tax Appeal Board are Mark and Mary Pacchini, the appellants, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, 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 **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: \$88,358
IMPR.: \$365,131
TOTAL: \$453,489

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 brick exterior construction with 6,795 square feet of living area. The dwelling was constructed in 2006. Features of the home include an unfinished full basement, six full bathrooms and two half bathrooms, central air conditioning, four fireplaces and a 1,100 square foot attached garage. The property has a 40,358 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables located in the same neighborhood code assigned by the township assessor as the subject property. The comparables are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 6,071 to 6,786 square feet of living area. The homes were built in 2005 or 2006. Each comparable has an unfinished basement, central air

conditioning, two or three fireplaces and a garage ranging in size from 1,013 to 1,397 square feet of building area. Each comparable has five or six full bathrooms and two have one half bathroom. Comparable #2 has a 1,050 square foot inground swimming pool. The comparables have improvement assessments that range from \$310,359 to \$321,039 or from \$47.31 to \$51.12 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$338,323 or \$49.79 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$453,489. The subject property has an improvement assessment of \$365,131 or \$53.74 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same neighborhood code assigned by the township assessor as the subject property. The comparables are improved with two-story dwellings of brick exterior construction that range in size from 6,140 to 6,849 square feet of living area. The homes were built in 2005 or 2006. The comparables have unfinished basements, central air conditioning, two to six fireplaces and a garage ranging in size from 960 to 1,395 square feet of building area. Each comparable has four to six full bathrooms and three comparables have an additional one to three half bathrooms. The comparables have improvement assessments that range from \$372,100 to \$408,880 or from \$59.09 to \$61.79 per square foot of living area.

The board of review also submitted a memorandum asserting the subject is an owner occupied residence that had its assessment reduced by the Property Tax Appeal Board for the prior 2016 tax year under Docket Number 16-03239.001-R-1 which should be carried forward to the 2017 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185) The subject's 2017 assessment reflects the 2016 Property Tax Appeal Board's decision of \$439,129 plus application of the township equalization factor for 2017 of 1.0327. ($\$439,129 \times 1.0327 = \$453,489$) Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gave reduced weight to appellants' comparables #2 due to the presence of an inground pool which the subject lacks. The Board gave little weight to the appellants' comparable #3 and board of review comparable #3 which are smaller dwellings when compared to the subject. The Board finds the best evidence of assessment equity to be appellants' comparable #1 along with board of review comparables #1, #2 and #4 which are more similar to the subject in location, dwelling size, age, design and most features. These comparables had improvement assessments that ranged from

\$321,039 to \$408,880 or from \$47.31 to \$61.79 per square foot of living area. The subject's improvement assessment of \$365,131 or \$53.74 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

More importantly, the Property Tax Appeal Board finds that the subject property was the matter of an appeal before this Board for the prior tax year under Docket Number 16-03239.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$439,129 based on an agreement by the parties. The Property Tax Appeal Board takes notice that Lake County's quadrennial general assessment period began in the 2015 tax year and continues through the 2018 tax year. The Board further finds that since the subject property is an owner occupied residence, section 16-185 of the Property Tax Code is controlling in this appeal (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds this record disclosed the subject property is an owner-occupied residence and that the 2015 through 2018 tax years are within the same general assessment period. The Board takes notice that a 1.0327 equalization factor was issued in Ela Township for the 2017 tax year. The record contains no evidence showing the Board's 2016 decision was reversed or modified upon review and there was no evidence the subject property sold in an arm's-length transaction establishing a different fair cash value. Therefore, applying the statutory mandates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior decision results in an assessment of \$453,489 including application of township multiplier for 2017. ($\$439,129 \times 1.0327 = \$453,489$) As a result, the subject's final 2017 assessment as established by the board of review was \$453,489. The Board finds no change 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: August 18, 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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