



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

APPELLANT: Nick & Maria Romano  
DOCKET NO.: 17-03838.001-R-1  
PARCEL NO.: 14-33-304-007

The parties of record before the Property Tax Appeal Board are Nick & Maria Romano, the appellants, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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:** \$39,802  
**IMPR.:** \$195,870  
**TOTAL:** \$235,672

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.<sup>1</sup> 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 an owner-occupied two-story single-family dwelling of brick exterior construction with 3,675 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished 2,464 square foot basement, central air conditioning, a fireplace and an 840 square foot garage. The property has a 45,843 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellants contend both overvaluation and lack of assessment uniformity as the bases of the appeal.

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<sup>1</sup> As part of the final decision of the Lake County Board of Review it was asserted, in part, that the value conclusion was based upon a recent decision of the Property Tax Appeal Board plus the application of the appropriate township factor(s) and "less the 2017 BR/assessor correction."

In support of the overvaluation argument, the appellants submitted information on seven comparable sales located within .88 of a mile from subject. The comparable parcels range in size from 32,309 to 65,290 square feet of land area and have each been improved with a two-story dwelling. The homes were built from 1986 to 1998 and range in size from 3,050 to 4,078 square feet of living area. Each home has an unfinished basement ranging in size from 1,336 to 2,303 square feet of building area, central air conditioning, a fireplace and a garage ranging in size from 687 to 1,086 square feet of building area. The comparables sold from May 2016 to June 2017 for prices ranging from \$440,000 to \$612,500 or from \$138.55 to \$176.45 per square foot of living area, including land.

In support of the inequity argument, the appellants submitted a two-page spreadsheet of 56 equity comparables. The properties are described as being located either in Deer Park or in Barrington and within .99 of a mile from the subject property. The comparables consist of two-story dwellings that were built from 1986 to 1996 and range in size from 3,316 to 4,029 square feet of living area. Each home has a basement ranging in size from 959 to 2,480 square feet of building area. No data was provided concerning whether the dwellings have central air conditioning, fireplaces and/or a garage or any other assessable amenity. The appellants indicated the comparables have improvement assessments reflecting market values ranging from \$419,457 to \$570,822 or from \$124.76 to \$144.10 per square foot of living area. The appellants indicated the comparables have an average improvement assessment reflecting a market value of \$134.53 per square foot of living area and a median improvement assessment reflecting a market value of \$134.13 per square foot of living area.

Based on this evidence, the appellants requested a reduced improvement assessment of \$152,816 or \$41.58 per square foot of living area and a reduced total assessment of \$192,618 which would reflect a market value of approximately \$578,362 or \$157.38 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$235,672. The subject has an improvement assessment of \$195,870 or \$53.30 per square foot of living area. The subject's assessment reflects a market value of \$710,926 or \$193.45 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 four grid analyses depicting equity comparables #1 through #8 and sales comparables #9 through #14 along with copies of the subject's and these comparables' respective property record cards.

On the market value argument, comparables #9, #10 and #11 are located in the same neighborhood code assigned by the assessor to the subject property and all six sales are located within 1.787-miles from the subject. The comparable parcels range in size from 20,581 to 106,776 square feet of land area and have each been improved with a two-story dwelling of brick or wood siding exterior construction. The homes were built between 1988 and 2000 and range in size from 3,242 to 3,898 square feet of living area. Each comparable has an unfinished basement ranging in size from 1,445 to 2,310 square feet of building area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 900 square feet of

building area. The comparables sold from July 2016 to August 2018 for prices ranging from \$600,000 to \$826,000 or from \$174.58 to \$224.69 per square foot of living area, including land.

The board of review also presented eight equity comparables each of which is located in the same neighborhood code assigned by the assessor as the subject property and within .234 of a mile from the subject. The comparables consist of two-story dwellings of brick or wood siding exterior construction that were built between 1990 and 1995. The homes range in size from 3,324 to 3,960 square feet of living area and feature unfinished basements ranging in size from 1,814 to 2,202 square feet of building area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 616 to 996 square feet of building area. The eight comparables have improvement assessments ranging from \$170,920 to \$215,371 or from \$50.70 to \$54.80 per square foot of living area.

In further support of the subject's assessment, the board of review asserted the subject owner-occupied property was the subject matter of an appeal before the Property Tax Appeal Board for the 2016 tax year in Docket No. 16-05015.001-R-1 in which the subject's assessment was reduced to \$234,354. The board of review indicated that 2015 was the first year of the general assessment cycle in Ela Township where the subject property is located. It further explained that the equalization factor for Ela Township for 2017 was 1.0327. The board of review explained that pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the 2017 equalization factor could have been applied to the 2016 assessment as determined by the Property Tax Appeal Board to arrive at a 2017 assessment of \$242,017. However, as the subject's assessment 2017 total assessment after the decision of the Lake County Board of Review and assessor correction is lower at \$235,672, the board of review asserted that this lower assessment for the subject property should be confirmed.

Based on the foregoing provision of the Property Tax Code and the evidence submitted, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellants contended this appeal "is not a rollover or direct appeal and was filed prior to the 2016 decision [of the Property Tax Appeal Board] being issued." As to the six sales comparables presented by the board of review, the appellants argued that sales from 2018 were too remote in time to be indicative of the subject's estimated market value as of January 1, 2017 and/or the comparable sale properties were located from more than a mile to nearly two miles from the subject property indicating a different city and/or neighborhood. As to the equity evidence presented by the board of review, the appellants contended that of the 64 comparables presented by both parties 62 of the properties or 97% "support a reduction based on building price/SF."

### **Conclusion of Law**

It is the duty of the Property Tax Appeal Board to make decisions based on equity and the weight of the evidence. (86 Ill.Admin.Code §1910.50(c). As such, the Board's determination includes consideration of applicable provisions of the Property Tax Code (35 ILCS 200/1-1 et seq.)

The appellants contend in part 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted on grounds of overvaluation.

Alternatively, the appellants contend assessment inequity as a 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.

As part of its submission, the Lake County Board of Review argued that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for tax year 2015.

The Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides 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.

35 ILCS 200/16-185. The Board further finds that the subject property was the subject matter of an appeal for the 2016 tax year in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$234,354. The record further disclosed the subject property is an owner-occupied dwelling and that the 2016 and 2017 tax years are within the same general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2016 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. The record also disclosed that in tax year 2017 a township equalization factor of 1.0327 was applied in Ela Township.

Applying section 16-185 of the Property Tax Code would result in an assessment of \$242,017, which is greater than the 2017 assessment of the subject property as established by the Lake County Board of Review of \$235,672. Therefore, after considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

Additionally, the parties submitted a total of thirteen comparable sales to support their respective positions before the Property Tax Appeal Board concerning the estimated market value of the subject property. The Board finds the best evidence of market value to be appellants' comparable sales #1 and #7 along with board of review comparable sales #11 and #14. These comparables sold from June 2016 to December 2017 for prices ranging from \$516,300 to \$826,000 or from \$142.15 to \$213.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$710,926 or \$193.45 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight is given the remaining comparables provided by both parties due to differences from the subject in age and/or dwelling size and/or that the sales occurred in 2018, dates more remote in time to the valuation date at issue of January 1, 2017 and thus less likely to be indicative of the subject's estimated market value as of the assessment date. The Board finds the subject dwelling is not overvalued.

Furthermore, the Board finds the best evidence of assessment equity to be the eight comparables submitted by the board of review as these comparables are most similar to the subject dwelling in location, size and features. These properties have improvement assessments ranging from \$170,920 to \$215,371 or from \$50.70 to \$54.80 per square foot of living area. The subject's improvement assessment of \$195,870 or \$53.30 per square foot of living area falls within the range established by the best comparables in this record and is well supported considering the subject dwelling is several years newer than most of these dwellings. Less weight is given the equity analysis provided by the appellants as they did not provide descriptive information with respect to the features or amenities these properties have such as central air conditioning, number of fireplaces and garage area that would assist this Board in determining their degree of similarity to the subject property. The Board finds the subject dwelling is being equitably assessed.

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



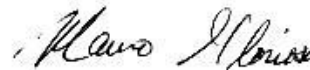
Member

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

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