



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

APPELLANT: Michael Celucci  
DOCKET NO.: 18-00089.001-R-1  
PARCEL NO.: 02-36-402-028

The parties of record before the Property Tax Appeal Board are Michael Celucci, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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 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:** \$25,580  
**IMPR.:** \$111,181  
**TOTAL:** \$136,761

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 2018 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 3,595 square feet of living area. The dwelling was constructed in 2009. Features of the home include a finished basement, central air conditioning, a fireplace and a 660 square foot attached garage. The property has a 10,983 square foot site and is located in Lindenhurst, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on two comparable sales located within 0.14 of a mile from the subject property, as comparables #1 and #3 are the same property. The comparables have sites that have 10,981 or 10,987 square feet of land area and are improved with two-story dwellings of wood siding exterior construction with 3,310 or 3,534 square feet of living area. The homes were built in 2006 or 2012. Each comparable has a basement, one with finished area, central air

conditioning, one fireplace and a garage with 440 or 780 square feet of building area. The comparables sold in November 2016 or May 2018 for prices of \$343,000 and \$375,000 or \$103.63 and \$106.11 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$127,010.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$146,291. The subject's assessment reflects a market value of \$442,234 or \$123.01 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within approximately 0.21 of a mile from the subject property. The comparables have sites that range in size from 10,983 to 17,164 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 2,931 to 4,112 square feet of living area. The homes were built in 2007 or 2011. Each comparable has a basement, three with finished area, central air conditioning, one fireplace and a garage ranging in size from 651 to 999 square feet of building area. The comparables sold from May 2015 to February 2017 for prices ranging from \$380,000 to \$485,000 or from \$117.95 to \$129.65 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six comparables for the Board's consideration, where the appellant's comparable sales #1 and #3 are the same property. The Board gave less weight to board of review comparables #1 and #2 which sold in 2015, respectively 31 and 27 months prior to the subject's January 1, 2018 and therefore, less indicative of market value as of that date. The Board gave less weight to board of review comparable #3 due to significantly smaller dwelling size compared to the subject.

The Board finds the best evidence of market value to be appellant's comparables #1 and #2 along with board of review comparable #4 which are more similar to the subject in location, age, design and most features. One of these comparables has an inferior unfinished basement compared to the subject's finished basement and one comparable has a superior site size compared to the subject. The appellant's comparable #2 is included despite its November 2016 sale date, 13 months prior to the January 1, 2018 assessment date, based on its similar site, location, dwelling size and finished basement features that are similar to the subject. These comparables sold from November 2016 to May 2018 for prices of \$343,000 to \$485,000 or from \$103.63 to \$117.95 per square foot of living area, including land. The subject's assessment

reflects a market value of \$442,234 or \$123.01 per square foot of living area, including land, which falls within the overall value range and above the price per square foot range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, the Board finds a reduction in the subject's assessment is justified.

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: September 15, 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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