



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

APPELLANT: Christine Bruno  
DOCKET NO.: 18-00448.001-R-1  
PARCEL NO.: 07-06-309-025

The parties of record before the Property Tax Appeal Board are Christine Bruno, 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 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:** \$32,616  
**IMPR.:** \$88,020  
**TOTAL:** \$120,636

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 3,656 square feet of living area. The dwelling was constructed in 2000. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 648 square foot garage. The property has a 14,599 square foot site and is located in Lake Villa, Warren 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 within 0.34 of a mile from the subject property. The comparables have sites that range in size from 12,197 to 21,780 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size 3,439 to 3,916 square feet of living area. The homes were built from 1996 to 2001. Each comparable has a basement, five with finished area, central air conditioning, one

fireplace and a garage ranging in size from 620 to 765 square feet of building area. The comparables sold from November 2016 to January 2018 for prices ranging from \$330,000 to \$425,000 or from \$91.29 to \$108.53 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$120,636.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,327. The subject's assessment reflects a market value of \$378,860 or \$103.63 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 0.24 of a mile from the subject property. Board of review comparables #1 and #2 are the same sales as the appellant's comparables #4 and #5, respectively. The comparables have sites that range in size from 11,761 to 15,246 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 3,414 to 3,664 square feet of living area. The homes were built from 1998 to 2001. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 642 to 765 square feet of building area. The comparables sold from June 2017 to January 2018 for prices ranging from \$357,000 to \$447,500 or from \$103.81 to \$130.35 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 record contains eight comparables for the Board's consideration where two were common to both parties. The Board gave less weight to appellant comparables #1, #2 and #6 and board of review comparable #3 due to significantly different site sizes compared to the subject site size. Additionally, appellant comparable #1 sold in 2016 and is dated and less indicative of the fair market value as of the subject's January 1, 2018 assessment date.

The Board finds four comparables to be the best evidence of market value. These include the two common comparables, appellant comparable #3 and board of review comparable #4 which are more similar to the subject in location, age, design, site size, dwelling size and most features. Each of these comparables differs from the subject in their finished basements compared to the subject's unfinished basement. These most similar comparables sold from June 2017 to January 2018 for prices ranging from \$357,000 to \$420,000 or from \$99.03 to \$123.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$378,860 or \$103.63 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record but appears to be excessive given the subject's

unfinished basement. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment commensurate with the request 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: October 20, 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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