



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

APPELLANT: Thomas Tomasello
DOCKET NO.: 18-00570.001-R-1
PARCEL NO.: 02-21-203-002

The parties of record before the Property Tax Appeal Board are Thomas Tomasello, 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 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: \$2,433
IMPR.: \$57,730
TOTAL: \$60,163

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 tri-level dwelling of brick exterior construction with 1,566 square feet of above grade living area. The dwelling was constructed in 1972. Features of the home include an unfinished basement, an unfinished lower level, central air conditioning and two fireplaces. The parcel has a 6,534 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on six comparable sales located from .10 of a mile to 2.63 miles from the subject property. The comparables are described as tri-level or split-level dwellings of wood siding exterior construction ranging in size from 1,182 to 1,972 square feet of above grade living area. The dwellings were constructed from 1965 to 2008. One comparable has an unfinished basement; each comparable has a partially finished lower level; four comparables have central

air conditioning; two comparables each have a fireplace; and four comparables each have a garage ranging in size from 130 to 648 square feet of building area. The properties have sites ranging in size from 6,534 to 22,215 square feet of land area.¹ The comparables sold from April 2016 to January 2018 for prices ranging from \$140,000 to \$212,000 or from \$101.42 to \$131.20 per square foot of above grade living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,163. The subject's assessment reflects a market value of \$181,871 or \$116.14 per square foot of above grade living area, including land, when applying the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review argued that appellant's evidence references only one of four parcels which makes up the subject's total site. The board of review asserted that the dwelling sits on two parcels. Each of the four parcels contains 6,534 square feet of land area, totaling 26,136 square feet of land area. The board of review's submission included a site map depicting the house sits on two parcels. Furthermore, the subject's improvement sketch shows the house is 54' wide while the parcel in the appellant's evidence is only 50' wide. The board of review also provided copies of the property record cards for these additional parcels associated with the subject property reflecting the assessments for each parcel. The three additional parcels had land assessments totaling \$6,326. Combining the subject's total assessment and the land assessments for subject's three additional parcels totals \$66,489, which reflects a market value of \$200,995 or \$128.34 per square foot of living area, including land. The board of review also noted the subject's zoning classification is R-1, per Antioch Township's Zoning Map. The zoning code indicates the minimum lot size is 40,000 square feet, while the subject's site containing all four parcels is approximately 26,136 square feet. For these reasons, the board of review believes all four parcels must be considered when estimating the subject's market value.

In support of the subject's assessment, the board of review submitted property record cards and a grid analysis on the same six comparable sales submitted by the appellant. Based on this evidence, the board of review requested that the subject property'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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board finds the parties differ as to the number of parcels the subject property contains. The appellant's appeal for the subject property was based on one parcel. However, evidence submitted by the board of review disclosed the subject property is comprised

¹ Site sizes were drawn from evidence provided by the board of review.

of four adjacent parcels with the subject dwelling being located on two of the parcels. The Board finds that all four of the subject's parcels will be considered in the analysis.

The Board finds both parties submitted the same six comparable sales for consideration. The Board gave less weight to the parties' common comparables #2 and #3 which are significantly newer dwellings when compared to the subject.

The Board finds the best evidence of market value to be the parties' remaining four common comparables which are similar to the subject in age. These comparables have varying degrees of similarity to the subject in location, lot size, dwelling size, design and features. These comparables sold from May 2017 to January 2018 for prices ranging from \$140,000 to \$212,000 or \$101.42 to \$131.20 per square foot of living area, including land. The subject's assessment, including all the parcels associated with the property, reflects a market value of \$200,995 or \$128.34 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence, the Board finds the appellant failed to prove by a preponderance of the evidence that the subject was overvalued and therefore, no 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:

November 17, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Thomas Tomasello, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085