



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

APPELLANT: Ralph Liberatore
DOCKET NO.: 18-00922.001-R-1
PARCEL NO.: 14-35-104-005

The parties of record before the Property Tax Appeal Board are Ralph Liberatore, the appellant; 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: \$41,612
IMPR.: \$198,783
TOTAL: \$240,395

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 2-story dwelling of masonry construction with 4,524 square feet of living area. The dwelling was constructed in 1998. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 792-square foot garage. The property has an 80,492-square foot site and is located in Kildeer, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located from .37 of a mile to 1.5 miles from the subject with one property being in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 22,045 to 63,220 square feet of land area and are improved with 1.5 or 2-story dwellings with wood siding or brick exterior construction that range in size from 4,128 to 4,685 square feet of living area. The dwellings were built from 1996 to 2002. Each comparable has an unfinished basement, central air conditioning, two fireplaces, and a garage ranging in size from 682 to 811 square feet of building

area. The comparables sold from January 2015 to May 2017 for prices ranging from \$650,000 to \$678,500 or from \$130.74 to \$161.09 per square foot of living area, including land. The appellant also provided copies of property information sheets for the subject and his comparables. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$221,500 to reflect a market value of \$664,566 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$240,395. The subject's assessment reflects a market value of \$726,708 or \$160.63 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 three comparable sales located from .415 to .515 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 39,329 to 48,381 square feet of land area and are improved with 1.5-story or 2-story dwellings of stucco, brick, or wood siding exterior construction that range in size from 3,338 to 3,869 square feet of living area. The homes were built from 1976 to 1986. Each comparable has an unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 741 to 1,046 square feet of building area. The comparables sold from September 2016 to July 2018 for prices ranging from \$630,000 to \$715,000 or from \$165.42 to \$214.20 per square foot of living area, including land.

The board of review also argued the subject property is an owner-occupied residential property that was the subject matter of an appeal before the Property Tax Appeal Board for the 2016 tax year under Docket Number 16-01726.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$229,977 based on an agreement of the parties. The board of review further explained that Ela Township's general assessment cycle began in 2015 and continues through 2018. It further indicated that in tax years 2017 and 2018, township equalization factors of 1.0327 and 1.0122 were applied in Ela Township, respectively. The board of review explained that the assessment for the 2018 tax year was calculated by applying the 2017 and 2018 equalizations factors to the Property Tax Appeal Board's assessment as determined for the 2016 tax year in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

The board of review requested the assessment be sustained.

Conclusion of Law

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

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. [Emphasis added]

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 \$229,977. The record further disclosed the subject property is an owner-occupied dwelling and that the 2016 and 2018 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 years 2017 and 2018 township equalization factors of 1.0327 and 1.0122 were applied in Ela Township, respectively. Applying section 16-185 of the Property Tax Code results in an assessment of \$240,395, which is equivalent to the 2018 assessment of the subject property as established by the Lake County Board of Review. ($\$229,977 \times 1.0327 \times 1.0122 = \$240,395$). 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.

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:

December 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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