



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

APPELLANT: Anthony Decianni
DOCKET NO.: 18-01262.001-R-1
PARCEL NO.: 05-22-200-037

The parties of record before the Property Tax Appeal Board are Anthony Decianni, 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 **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: \$14,634
IMPR.: \$62,146
TOTAL: \$76,780

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 one-story dwelling of brick exterior construction with 1,964 square feet of living area. The dwelling was constructed in 1961. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 720 square foot garage. The property has a 39,923 square foot site and is located in Ingleside, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located from .29 of a mile to 1.98 miles from the subject property. The comparables have sites ranging in size from 11,005 to 65,353 square feet of land area and are improved with a two-story and four, one-story dwellings of wood siding or brick exterior construction that range in size from 1,675 to 2,070 square feet of living area. The dwellings were constructed from 1946 to 1959. One comparable has a crawl

space and concrete slab foundation. Four comparables have unfinished basements. Four comparables have central air conditioning. Three comparables each have a fireplace. Four comparables each have a garage ranging in size from with either 462 or 484 square feet of building area. Comparable #1 has an additional 576 square foot garage. The comparables sold from March 2016 to January 2018 for prices ranging from \$68,000 to \$183,000 or from \$34.84 to \$100.11 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,780. The subject's assessment reflects a market value of \$232,104 or \$118.18 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 response to the appeal, the board of review argued that appellant's sale #1 was on the market for 903 days and needed updating at the time of sale. The board of review submitted a Multiple Listing Service (MLS) Sheet associated with this sale.

In support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards for the subject and three comparable sales located within the subject neighborhood and 1.28 miles from the subject property. The comparables have sites ranging in size from 8,800 to 19,074 square feet of land area and are improved with one-story dwellings of wood siding exterior construction that range in size from 1,092 to 1,200 square feet of living area. The dwellings were constructed from 1951 to 1956. Two comparables have crawl space foundations and one comparable has a partial unfinished basement. Each comparable has central air conditioning and a garage with either 440 or 624 square feet of building area. One comparable has a fireplace. The comparables sold from June 2017 to July 2018 for prices ranging from \$125,000 or \$180,000 or from \$114.47 to \$153.85 per square foot of living area, land included. The board of review also submitted the MLS sheet associated with the sale of the subject that indicated the subject was a recent rehab which sold in September 2015 for \$230,000. Based on this evidence, the board of review requested that 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds eight comparables were submitted by the parties in support of their respective positions. The Board gave less weight to the appellant's comparable #1 as it sold in March 2016 which is less proximate in time to the January 1, 2018 assessment date and thus, less likely to be reflective of the subject's market value. The Board also gave less weight to the appellant's comparables #3 and #5. Comparable #3 appears to be an outlier that sold significantly lower

than the other sales submitted by the parties on overall price. Comparable #5 was a dissimilar two-story dwelling when compared to the one-story dwelling of the subject.

The Board finds the best evidence of market value to be the appellant's comparable #2 and #4 along with board of review comparables. These comparables are similar to the subject in location, design, age and features, however, all have smaller lot and dwelling sizes. The comparables sold from March 2017 to July 2018 for prices ranging from \$125,000 to \$180,000 or from \$95.00 to \$153.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$232,104 or \$118.18 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on a price per square foot but above the range on overall price which is justified due to subject's larger lot size and dwelling size. After considering adjustments to the comparables for differences when compared to the subject, like dwelling size and lot size, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence the Board finds a reduction in the subject's assessment is not 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

Anthony Decianni, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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