



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

APPELLANT: Shane Nuccio
DOCKET NO.: 19-00842.001-R-1
PARCEL NO.: 02-22-209-009

The parties of record before the Property Tax Appeal Board are Shane Nuccio, 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: \$9,159
IMPR.: \$68,525
TOTAL: \$77,684

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 2019 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 2,152 square feet of living area. The dwelling was constructed in 2017. Features of the home include an unfinished basement, central air conditioning and a 380 square foot garage. The subject property has a 9,520 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant disclosed the subject property was purchased in June 2017 for a price of \$242,584; the parties to the transaction were not related; the property was a new construction that was sold by a realtor and advertised for sale for 60 days through the Multiple Listing Service.

In further support of this argument, the appellant submitted information on eight comparables located in the same neighborhood as the subject. The comparables consist of two-story

dwellings of frame or frame and brick exterior construction that were built from 2004 to 2008. The dwellings range in size from 2,116 to 3,108 square feet of living area and are situated on sites that range in size from 7,800 to 11,326 square feet of land area. The comparables have other features with varying degrees of similarity to the subject. Four comparables sold from June 2019 to April 2020 for prices ranging from \$230,000 to \$276,311 or from \$88.90 to \$111.11 per square foot of living area, including land. Four comparables have list prices ranging from \$229,400 to \$265,000. 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 \$77,684. The subject's assessment reflects an estimated market value of \$236,193 or \$109.76 per square foot of living area, including land, when applying the 2019 three-year average median level of assessment for Lake County of 32.89%.

In support of the subject's assessment, the board of review submitted information on five comparable sales located within the same neighborhood as the subject. The comparables consist of two-story dwellings of frame exterior construction that were built in 2018 or 2019. The dwellings have 2,152 or 2,171 square feet of living area and are situated on sites that range in size from 7,800 to 9,090 square feet of land area. The comparables have other features with varying degrees of similarity to the subject. The comparables sold from April 2018 to August 2019 for prices ranging from \$238,990 to \$262,650 or from \$111.05 to \$122.05 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 no reduction in the subject's assessment is warranted.

The record contains information pertaining to the sale of the subject property and 13 comparables for the Board's consideration. As to the recent sale of the subject, the Board gave less weight as it sold approximately 18 months prior to the January 1, 2019 assessment date and less likely to be reflective of the subject's market value. The Board also gave less weight to the appellant's comparables due to their older ages and/or larger dwelling size when compared to the subject. Furthermore, four comparables were listings that have not yet sold and two comparables sold in 2020, less proximate in time to the January 1, 2019 assessment date.

The Board finds the best evidence of the subject's market value to be board of review comparables which sold proximate in time to the assessment date at issue and are similar to the subject in location, age, dwelling size, and features. These comparables sold from April 2018 to August 2019 for prices ranging from \$238,990 to \$262,650 or from \$111.05 to \$122.05 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$236,193 or \$109.76 per square foot of living area, including land, which is below the

range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction in the subject's assessment is 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:

September 21, 2021



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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