



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

APPELLANT: John Minorini
DOCKET NO.: 19-02911.001-R-1
PARCEL NO.: 16-15-428-007

The parties of record before the Property Tax Appeal Board are John Minorini, 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: \$43,903
IMPR.: \$79,130
TOTAL: \$123,033

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 one-story dwelling of brick exterior construction with 1,904 square feet of living area. The dwelling was constructed in 1953. Features of the home include an unfinished basement, a fireplace and a garage with 832 square feet of building area. The property has a 12,340 square foot site and is located in Highwood, Moraine 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 within 0.28 of a mile from the subject property. The comparables have sites that range in size from 7,780 to 35,340 square feet of land area and are improved with one-story or one and one-half-story dwellings of brick, wood siding or stucco exterior construction that range in size from 1,657 to 2,810 square feet of living area. The homes were built from 1923 to 1953 with comparable #2 having an effective age of

1952. Two comparables have a basement, one with finished area and one comparable has a crawl space foundation. Two comparables have central air conditioning, two comparables each have one or two fireplaces and each comparable has a garage ranging in size from 308 to 525 square feet of building area. The properties sold from May 2018 to January 2019 for prices ranging from \$255,000 to \$275,000 or from \$97.86 to \$156.91 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$99,323.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$123,033. The subject's assessment reflects a market value of \$374,074 or \$196.47 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Lake County of 32.89% 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 in the same assessment neighborhood code as the subject property. Board of review comparable #4 is the same property as the appellant's comparable #1. The comparables have sites that range in size from 7,020 to 8,120 square feet of land area and are improved with one-story dwellings of brick or vinyl siding exterior construction that range in size from 1,201 to 1,657 square feet of living area. The homes were built from 1941 to 1953, with the oldest property having an effective age of 1958. Three comparables have basements with finished area and one comparable has a concrete slab foundation. Each property has central air conditioning, one or two fireplaces and a garage ranging in size from 280 to 576 square feet of building area. The properties sold from September 2018 to April 2020 for prices ranging from \$260,000 to \$285,000 or from \$156.91 to \$233.14 per square foot of living area, land included.

The board of review also submitted Multiple Listing Service (MLS) sheets on each of its comparable sales and the appellant's comparable #3. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains six comparables for the Board's consideration as one comparable was common to both parties. The Board gave less weight to the appellant's comparables #2 and #3 due to differences when compared to the subject in dwelling size, age and/or design/functional utility. The Board also gave less weight to the board of review's comparable #3 due to its significantly smaller dwelling size.

The Board finds the best evidence of market value to be the remaining comparables which have varying degrees of similarity to the subject property and where each has a smaller dwelling size,

smaller site size and smaller garage area when compared to the subject. These three comparables sold from September 2018 to September 2019 for prices ranging from \$260,000 to \$285,000 or from \$156.91 to \$202.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$374,074 or \$196.47 per square foot of living area, including land, which is above the range established by the best comparable sales in this record on an overall basis and within the range of the best comparables on a per square foot basis. Given the subject's larger dwelling size, larger site size and larger garage size when compared to the best comparables, a higher overall value appears to be justified. After considering adjustments to the comparables for difference from the subject, 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: 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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