



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

APPELLANT: Joseph Mastrototaro
DOCKET NO.: 19-02915.001-R-1
PARCEL NO.: 10-33-301-007

The parties of record before the Property Tax Appeal Board are Joseph Mastrototaro, 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: \$21,661
IMPR.: \$111,855
TOTAL: \$133,516

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 is improved with a two-story dwelling of brick and wood siding exterior construction with 3,352 square feet of living area. The dwelling was built in 1977. Features of the home include an 1,852 square foot basement with a 1,050 square foot recreation room, central air conditioning, two fireplaces and an attached garage with 736 square feet of building area. The property has a 40,510 square foot site and is located in Mundelein, Fremont 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 improved with either a 1.5-story or a 2-story dwelling of brick or wood siding exterior construction ranging in size from 2,550 to 3,108 square feet of living area. The homes were built in 1987 or 1988. Each property has a basement with two being partially finished with recreation rooms, central air conditioning, one or

two fireplaces, and an attached garage ranging in size from 624 to 756 square feet of building area. These properties have sites ranging in size from 44,740 to 108,460 square feet of land area. The sales occurred from March 2017 to May 2019 for prices ranging from \$229,000 to \$369,000 or from \$89.80 to \$118.72 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$118,321.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$133,516. The subject's assessment reflects a market value of \$405,947 or \$121.11 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 improved with two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,537 to 4,135 square feet of living area. The homes were built from 1988 to 1999. Each property has a basement with three being partially finished, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 672 to 1,263 square feet of building area. These properties have sites ranging in size from 45,200 to 140,840 square feet of land area. The sales occurred from May 2018 to September 2019 for prices ranging from \$480,000 to \$535,000 or from \$124.30 to \$140.68 per square foot of living area, including land. The board of review requested the assessment be sustained.

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 seven sales submitted by the parties to support their respective positions. All the comparables have dwellings that are newer than the subject dwelling by approximately 10 to 22 years. Only two of the comparables are similar to the subject dwelling in size, appellant's comparable #3 and board of review comparable #1. These two comparables sold in May 2019 and July 2018 for prices of \$369,900 and \$480,000 or \$118.72 and \$135.71 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$405,947 or \$121.11 per square foot of living area, including land. The Board finds these two comparables demonstrate the subject property is not overvalued. Additionally, each of the board of review comparables has a value greater than the subject property on both an overall basis and square foot of living area basis, which is appropriate considering their superior age and larger dwelling sizes. The Board gives less weight to appellant's comparables #1 and #2 as the sales occurred in 2017, not as proximate in time to the assessment date as the remaining sales submitted by the parties. 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: 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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