



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

APPELLANT: Carrie Facchini  
DOCKET NO.: 19-04013.001-R-1  
PARCEL NO.: 16-22-301-035

The parties of record before the Property Tax Appeal Board are Carrie Facchini, the appellant, by attorney Chris D. Sarris of Steven B. Pearlman & Associates in Chicago, 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:** \$47,625  
**IMPR.:** \$115,692  
**TOTAL:** \$163,317

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 part two-story and part one-story dwelling of brick and wood siding exterior construction with 3,263 square feet of living area.<sup>1</sup> The dwelling was constructed in 1978 and is approximately 41 years old. Features of the home include a partial basement with finished area, central air conditioning, one fireplace and an attached two-car garage. The property has a 10,000 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$465,000 as of January 1, 2019. The appraisal was prepared by Joseph M. Sanner, a certified residential

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<sup>1</sup> The Board finds the best evidence of the dwelling's description and size to be contained on the subject's property record card submitted by the board of review.

real estate appraiser. The appraiser developed the sales comparison approach to value using four comparable sales improved with two-story or split-level style dwellings ranging in size from 2,124 to 3,016 square feet of living area. The dwellings are 42 or 54 years old. Each property has a partial basement with finished area, central air conditioning, and a two-car garage. The comparables have sites ranging in size from 10,000 to 16,017 square feet of land area and are located in Highland Park within .21 miles of the subject property. The sales occurred from April 2016 to July 2018 for prices ranging from \$417,000 to \$461,500 or from \$153.02 to \$201.27 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$460,400 to \$476,000 and arrived at an estimated market value for the subject property of \$465,000. The appellant requested the subject's assessment be reduced to \$154,984 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$163,317. The subject's assessment reflects a market value of \$496,555 or \$152.18 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 one-story or two-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 2,643 to 3,078 square feet of living area. The homes were built from 1950 to 1977. Three comparables have a full or partial basement with one having finished area. One comparable has a slab foundation. Each property has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 462 to 675 square feet of building area. The comparables are located in Highland Park with sites ranging in size from 8,580 to 14,190 square feet of land area. The sales occurred from March to October 2018 for prices ranging from \$536,500 to \$680,000 or from \$178.04 to \$221.93 per square foot of living area.

The appellant's counsel submitted rebuttal comments pointing out the differences between the board of review comparables and the subject property and further argued the board of review comparables contained no adjustments for any differences.

### **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 an appraisal submitted by the appellant and four comparable sales provided by the board of review. In reviewing the appraisal, the Board finds that appraisal comparable sale #3 is significantly smaller than the subject dwelling and comparable sale #4 sold in 2016, not proximate in time to the assessment date, which detracts from the credibility of the report and the conclusion of value. The Board finds that board of review comparables #2 and #4 differ

from the subject dwelling in both style, foundation, and/or age/date of construction, therefore, little weight is given these comparables. The Board finds the best evidence of market value to be appraisal comparable sales #1 and #2 as well as board of review comparable sales #1 and #3. These two-story dwellings sold from March 2018 to October 2018 for prices ranging from \$417,000 to \$680,000 or from \$153.02 to \$221.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$496,555 or \$152.18 per square foot of living area, including land, which is within the overall price range and below the range on a per square foot basis. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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: December 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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