



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

APPELLANT: John Manfredi  
DOCKET NO.: 19-04594.001-R-1  
PARCEL NO.: 14-04-201-104

The parties of record before the Property Tax Appeal Board are John Manfredi, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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:** \$29,816  
**IMPR.:** \$141,998  
**TOTAL:** \$171,814

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 frame construction with 2,966 square feet of living area. The dwelling was constructed in 2017. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 469 square feet of building area. The property has a 7,425 square foot site and is located in Hawthorn Woods, Ela 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 improved with two-story dwellings of frame construction ranging in size from 3,193 to 3,345 square feet of living area. The homes were built in 2016 and 2017. Each comparable has an unfinished full basement, central air conditioning, one fireplace, and an attached garage ranging in size from 545 to 770 square feet of building area. The comparables have the same assessment neighborhood as the subject with sites

ranging in size from 7,797 to 14,953 square feet of land area. The sales occurred from August 2017 to August 2019 for prices ranging from \$475,000 to \$553,748 or from \$147.29 to \$169.09 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$155,551.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$171,814. The subject's assessment reflects a market value of \$522,390 or \$176.13 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 the correct assessment the board of review submitted information on seven comparable sales improved with two-story dwellings of frame construction ranging in size from 2,574 to 3,302 square feet of living area. The homes were built from 2015 to 2019. Each comparable has an unfinished full basement with one described as a "Look Out" and three described as "Walk Out" basements. Each comparable has central air conditioning and an attached garage ranging in size from 610 to 653 square feet of building area. Four comparables have one fireplace each. The comparables have the same assessment neighborhood as the subject with sites ranging in size from 7,723 to 14,340 square feet of land area. The sales occurred from January 2019 to July 2020 for prices ranging from \$452,500 to \$614,245 or from \$175.80 to \$188.48 per square foot of living area, including land.

### **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 parties submitted twelve comparables sales to support their respective positions. The comparables are similar to the subject in location, age, style, and amenities. However, the Board gives less weight to appellant's comparables #2 and #3 as these properties sold in 2017, not as proximate in time to the assessment date as the best comparables found herein. Similarly, the Board gives less weight to board of review comparable #7 due to the differences from the subject dwelling in size and the fact the property sold in July 2020, not as proximate in time to the best comparables found herein. The Board gives most credence to appellant's comparables #1, #4 and #5 as well as board of review comparables #1 through #6. These comparables sold from January 2019 to November 2019 for prices ranging from \$475,000 to \$614,245 or from \$147.29 to \$188.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$522,390 or \$176.13 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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: January 18, 2022



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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COUNTY

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