



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

APPELLANT: Clara Sorrentino  
DOCKET NO.: 19-04707.001-R-1  
PARCEL NO.: 16-22-407-005

The parties of record before the Property Tax Appeal Board are Clara Sorrentino, 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:** \$49,206  
**IMPR.:** \$34,897  
**TOTAL:** \$84,103

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 one-story dwelling with wood siding containing 1,038 square feet of living area. The dwelling was built in 1953. Features of the home include a crawl space foundation, one bathroom, and an attached one-car garage with 231 square feet of building area. The property has a 7,640 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 information on three comparable sales improved with one-story dwellings with wood siding or brick exteriors ranging in size from 1,008 to 1,303 square feet of living area. The homes were built from 1926 to 1962. Two comparables have full basements with one being partially finished and one comparable has a slab foundation. Two comparables have central air conditioning and either an attached or detached garage with 440 square feet of building area.

The comparables have parcels that range in size from 7,450 to 7,810 square feet of land area and one comparable has the same neighborhood code as the subject property. The sales occurred from May 2018 to July 2019 for prices ranging from \$130,000 to \$261,000 or from \$128.97 to \$217.14 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$60,198.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,103. The subject's assessment reflects a market value of \$255,710 or \$246.35 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 three comparable sales improved with one-story dwellings of brick exterior construction ranging in size from 1,260 to 1,463 square feet of living area. The homes were built from 1947 to 1959. Each property has a full basement with finished area, one fireplace, and an attached garage ranging in size from 231 to 320 square feet of building area. One comparable has central air conditioning. The comparables have parcels that range in size from 7,500 to 11,520 square feet of land area and have the same neighborhood code as the subject property. The sales occurred from April 2018 to August 2020 for prices ranging from \$350,000 to \$443,700 or from \$277.78 to \$315.13 per square foot of living area, including land.

In rebuttal the board of review provided copies of Multiple Listing Service (MLS) data sheets for appellant's comparables #1 and #2. Comparable #1 was described as a rehab opportunity or a tear down. This property subsequently sold after being rehabbed in September 2020 for a price of \$425,000 after initially selling for \$130,000. Comparable #2 was described as "needs work" and sold "as is". After being redone, this property was listed in April 2021 for a price of \$379,900 after having been initially sold for \$180,000.

### **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 sales provided by the parties to support their respective positions. The Board gives less weight to appellant's comparables #1 and #2 as the record indicates these properties needed repairs when they sold. There is nothing in the record that suggests the subject dwelling was in a similar state of disrepair as these comparables. The Board gives less weight to board of review sale #2 as this property sold in August 2020, not as proximate in time to the assessment date as the best comparables. The Board gives most weight to appellant's comparable #3 and board of review comparables #1 and #3. The Board finds, however, these comparables would require downward adjustments due to the fact each has a full basement with finished area, two comparables have central air conditioning, and two comparables have

fireplaces, features the subject dwelling does not have. These three comparables sold from April 2018 to August 2019 for prices ranging from \$261,000 to \$443,700 or from \$217.14 to \$315.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$255,710 or \$246.35 per square foot of living area, including land, which is below the overall price range but within the range per square foot as established by the best comparable sales in this record. 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:

February 15, 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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