



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

APPELLANT: Karen Santucci  
DOCKET NO.: 19-04791.001-R-1  
PARCEL NO.: 16-36-120-019

The parties of record before the Property Tax Appeal Board are Karen Santucci, 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 **A Reduction** 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:** \$59,045  
**IMPR.:** \$65,029  
**TOTAL:** \$124,074

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 ranch style dwelling of wood siding exterior construction with 1,949 square feet of living area. The dwelling was constructed in 1959. Features of the home include an unfinished basement, central air conditioning and one fireplace and a 187 square foot carport. The property has a 12,000 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 information on three comparable sales located within .70 miles from the subject. The comparables have sites that range in size from 10,940 to 12,370 square feet of land area and are improved with ranch or split-level style dwellings of brick or brick and wood siding exterior construction that were built from 1950 to 1955. The dwellings range in size from 1,564 to 2,193 square feet of living area. The comparables are reported to have basements and one

comparable has a finished lower level. Each comparable has central air conditioning and a garage ranging in size from 220 to 294 square feet of building area. One comparable has a fireplace. The comparables sold in April or May 2018 for prices ranging from \$315,000 to \$388,000 or from \$176.93 to \$220.59 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$138,842. The subject's assessment reflects a market value of \$422,140 or \$216.59 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 rebuttal, the board of review noted appellant's comparable #2, which is the same property as board of review comparable #5, is a split-level while the subject is a ranch.

In support of its contention of the correct assessment, the board of review submitted information on three additional comparable sales located within .44 miles from the subject. The comparables have sites ranging in size from 12,650 to 20,380 square feet of land area and are improved with ranch style dwellings of brick exterior construction that were built in 1950 or 1963. The dwellings range in size from 2,129 to 2,398 square feet of living area. Two comparables have basements with one having a recreation room. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 420 to 552 square feet of building area. Board of review comparable #1 has an inground swimming pool. The comparables sold from June 2018 to July 2019 for prices ranging from \$485,000 to \$570,000 from \$227.81 to \$237.70 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains six suggested comparable sales for the Board's consideration. The Board gave less weight to appellant's comparable #2 due to its dissimilar style when compared to the subject. The Board gives less weight to the board of review comparables, as #1 has a larger site and an inground swimming pool while #2 and #3 have larger dwelling sizes and/or have a finished recreation room in the basement when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparables #1 and #3. These comparables are similar to the subject in style, dwelling size, age and most features with the exception that both have garages, whereas the subject has a carport. These comparables sold in April and May 2018 for prices of \$388,000 and \$315,000 or for \$176.93 and \$178.77 per square foot of living area, including land, respectively. The subject's assessment reflects a market

value of \$422,140 or \$216.59 per square foot of living area, including land, which is higher than the prices of the two best comparables on both overall value and price per square foot. Based on this evidence and after considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is excessive and a reduction in the subject's assessment commensurate with the appellant's request is 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:

April 19, 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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