



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

APPELLANT: Andrew D'Amore  
DOCKET NO.: 19-04809.001-R-1  
PARCEL NO.: 07-17-404-013

The parties of record before the Property Tax Appeal Board are Andrew D'Amore, 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:** \$19,432  
**IMPR.:** \$167,267  
**TOTAL:** \$186,699

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 wood siding exterior construction with 4,410 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full basement with a 1,732 square foot recreation room, central air conditioning, two fireplaces and a 696 square foot garage. The property has an 18,010 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a brief along with information on six comparable sales located from 1.05 to 1.3 miles from the subject. The parcels range in size from 10,020 to 11,000 square feet of land area and are each improved with a two-story dwelling of wood siding exterior construction. The homes were built from 1997 to 2002 and range in size from 3,730 to 3,990 square feet of living area. Each comparable has a basement, three of which have recreation rooms. Each dwelling

has central air conditioning, a fireplace and a garage ranging in size from 468 to 766 square feet of building area. The appellant's brief makes various notations about differences in land market value, garage size and/or porch size of the comparables when compared to the subject. The comparables sold from February 2018 to June 2019 for prices ranging from \$380,000 to \$470,000 or from \$97.49 to \$124.04 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$163,154 which would reflect a market value of \$489,511 or \$111.00 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$186,699. The subject's assessment reflects a market value of \$567,647 or \$128.72 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.

The board of review initially reports that efforts to resolve this matter with appellant's counsel were not responded to prior to the due date for evidence submission. Furthermore, the board of review did not complete the portion of the "Board of Review Notes on Appeal" proposing a settlement of this matter that could have been issued to the appellant by the Property Tax Appeal Board requiring response within 30 days of notification.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales, one of which is located in the same assessment neighborhood code as the subject. The comparables are located from .2 to .47 of a mile from the subject. The parcels range in size from 11,760 to 12,630 square feet of land area and are each improved with a two-story dwelling of wood siding exterior construction. The homes were built from 2000 to 2017 and range in size from 2,614 to 3,821 square feet of living area. Each comparable has a basement, two of which have recreation rooms. Each dwelling has central air conditioning, a fireplace and a garage ranging in size from 651 to 994 square feet of building area. The comparables sold from September 2018 to December 2019 for prices ranging from \$490,000 to \$540,000 or from \$128.24 to \$206.58 per square foot of living area, including land. Based on this evidence, the board of review seeks 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable sales for the Board's consideration. The Board has given reduced weight to board of review comparable #3 which is new construction having been built in 2017 and is a significantly smaller in dwelling size when compared to the subject home.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sales #1 and #2 which present varying degrees of similarity to the subject in age, size and some features. These most similar comparables sold from February 2018 to June 2019 for prices ranging from \$380,000 to \$510,000 or from \$97.49 to \$133.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$567,647 or \$128.72 per square foot of living area, including land, which is above the range established by the best comparable sales in this record in terms of overall value, but within the range on a per-square-foot basis which appears to be logical given the subject dwelling is much larger than each of the best comparables in the record. Once the subject's larger dwelling size of 4,410 square feet and larger recreation room of 1,732 square feet are taken into consideration when analyzing the best comparables, the Board finds a reduction in the subject's assessment for overvaluation 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: March 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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COUNTY

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