



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

APPELLANT: Craig Digiovanni
DOCKET NO.: 19-05040.001-R-1
PARCEL NO.: 10-28-203-007

The parties of record before the Property Tax Appeal Board are Craig Digiovanni, 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: \$44,189
IMPR.: \$204,691
TOTAL: \$248,880

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 two-story dwelling of brick and wood siding construction containing 5,840 square feet of living area. The dwelling was built in 1999. Features of the home include a full walk-out basement with a recreation room, central air conditioning, three fireplaces and an attached garage with 796 square feet of building area. The property has a 40,510 square foot site and is located in Hawthorn Woods, Fremont 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 two-story dwellings of brick exterior construction ranging in size from 5,107 to 6,645 square feet of living area. The homes were built from 2002 to 2006. Each comparable has a full basement with one being a “walk-out” and two being finished with recreation rooms. Each property has central air

conditioning, one or four fireplaces and an attached garage ranging in size from 975 to 1,878 square feet of building area. Comparables #2 and #3 each have an inground swimming pool. The comparables are located in the same neighborhood as the subject property with sites containing either 40,080 or 45,740 square feet of land area. The sales occurred from February 2018 to August 2018 for prices ranging from \$540,000 to \$800,000 or from \$105.74 to \$127.85 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$234,407.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$252,473. The subject's assessment reflects a market value of \$767,628 or \$131.44 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 two-story dwellings of brick exterior construction ranging in size from 5,107 to 6,645 square feet of living area. The homes were built from 2000 to 2003. Each comparable has a full basement with one being a "walk-out" and one being finished with a recreation room. Each property has central air conditioning, one to four fireplaces and an attached garage ranging in size from 880 to 1,125 square feet of building area. Comparable #3 has an inground swimming pool. The comparables are located in the same neighborhood as the subject property with sites ranging in size from 40,080 to 49,660 square feet of land area. The sales occurred from March 2017 to August 2018 for prices ranging from \$540,000 to \$800,000 or from \$105.74 to \$122.90 per square foot of living area, including land. Board of review comparables #2 and #3 are the same properties as appellant's comparables #1 and #2, respectively.

The board of review also submitted a copy of a Multiple Listing Service (MLS) data sheet for the subject property disclosing the property was listed for sale on August 5, 2020 for a price of \$849,900. The listing described the home has being rehabbed in 2014 and of high quality features.

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 four sales presented by the parties to support their respective positions with two properties being common to both parties. The comparables are relatively similar to the subject in location, land area, style, age, and features with the exception that two of the comparables have inground swimming pools, which the subject does not have, and each comparable has a larger garage than the subject property. The Board gives less weight to board of review comparable #1 as this property sold in March 2017, approximately 21 months prior to

the assessment date at issue and less proximate in time to the assessment date than the three remaining comparables submitted by the parties. The Board finds the best comparables to be the appellant's comparables, which includes two properties provided by the board of review. These properties sold from February 2018 to August 2018 for prices ranging from \$540,000 to \$800,000 or from \$105.74 to \$127.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$767,628 or \$131.44 per square foot of living area, including land, which is within the overall price range but above the range on a per square foot basis as established by the best comparable sales in this record.

The Board gives less weight to the subject's listing as the subject property was placed on the market approximately 20 months after the assessment date at issue and is not an actual purchase, which can potentially establish fair cash value. Nevertheless, the MLS description of the subject property portrays a rehabbed home of high quality with numerous features.

In conclusion, after considering the sales provided by the parties and the description of the subject dwelling in the listing, the Board finds a reduction in the assessment is appropriate to reflect the high end of value on a per square foot basis as established by the best comparables in this record.

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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