



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

APPELLANT: Armando Saltiel
DOCKET NO.: 19-05106.001-R-1
PARCEL NO.: 11-17-100-027

The parties of record before the Property Tax Appeal Board are Armando Saltiel, 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: \$110,991
IMPR.: \$294,009
TOTAL: \$405,000

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 and brick exterior construction with 6,363 square feet of living area. The dwelling was constructed in 1998. Features of the home include an unfinished basement, central air conditioning, two fireplaces, a 1,152 square foot garage and an inground swimming pool. The property has a 40,024 square foot site and is located in Libertyville, Libertyville 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 1.29 miles from the subject property. The comparables have sites that range in size from 20,471 to 30,516 square feet of land area and are improved with two-story dwellings of frame or frame and brick exterior construction that range in size from 4,897 to 5,295 square feet of living area. The dwellings were built from 1987 to 1997 with the oldest comparable having an effective year built of 2000.

Each comparable has an unfinished basement, central air conditioning, one or four fireplaces and one or two garages ranging in size from 856 to 1,139 square feet of combined building area. Two comparables have inground swimming pools, one with a bath house and one comparable has a finished attic. The properties sold in May 2018 and July 2019 for prices ranging from \$810,000 to \$970,000 or from \$160.40 to \$186.34 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$339,326 which reflects a market value of \$1,018,080 or \$160.00 per square foot of living area, land included, 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 \$405,000. The subject's assessment reflects a market value of \$1,231,377 or \$193.52 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 two grid analyses with information on seven comparable sales located within 0.78 of a mile from the subject property.¹ Board of review comparables #1 and #5 are the same properties as the appellant's comparables #1 and #2, respectively, while board of review comparable #6 is a duplicate of its comparable #1. Four of the comparables have sites that range in size from 19,431 to 32,035 square feet of land area. The comparables are improved with two-story dwellings of frame or brick and frame exterior construction that range in size from 4,579 to 6,116 square feet of living area. The homes were built from 1987 to 2002 with the oldest property having an effective year built of 2000. Each comparable has an unfinished basement, central air conditioning, one to four fireplaces and one or two garages ranging in size from 946 to 1,194 square feet of combined building area. Three comparables each have an inground swimming pool, two of which also include a bath house and one comparable also has finished attic area. The properties sold from April 2018 to October 2019 for prices ranging from \$810,000 to \$1,540,000 or from \$160.40 to \$251.80 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 seven comparables for the Board's consideration, as two properties were common to both parties and one property was submitted twice. The Board gives less weight to the appellant's comparable #3 along with the board of review comparables #2, #4 and #7 which lack a swimming pool feature like the subject and/or are located more than one mile from the subject property.

¹ The board of review's comparables presented in its second grid analysis have been renumbered 4 through 7.

The Board finds the best evidence of market value to be the remaining comparables, included the two common properties, which are more similar to the subject in location, design, pool amenity and other features but have varying degrees of similarity to the subject in dwelling and site size. These comparables sold in July and October 2019 for prices ranging from \$810,000 to \$1,540,000 or from \$160.40 to \$251.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,231,377 or \$193.52 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, 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:

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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