



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

APPELLANT: Michael Sarlitto
DOCKET NO.: 19-05172.001-R-1
PARCEL NO.: 14-21-111-005

The parties of record before the Property Tax Appeal Board are Michael Sarlitto, 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: \$14,640
IMPR.: \$73,367
TOTAL: \$88,007

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 one-story dwelling of frame and brick trim exterior construction with 1,682 square feet of living area. The dwelling was constructed in 1970. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 273 square foot garage. The property has an 8,750 square foot site and is located in Lake Zurich, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the same assessment neighborhood code as the subject and within .42 of a mile from the subject. The parcels range in size from 8,750 to 11,016 square feet of land area which are improved with either one-story or split-level dwellings of frame with brick trim exterior construction. The homes were built in either 1970 or 1971 and range in size from 1,667 to 1,724 square feet of living area. Comparable

#4 has a lower level with 910 square feet of finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 273 to 545 square feet of building area. The comparables sold from January 2018 to May 2019 for prices ranging from \$220,000 to \$289,000 or from \$131.97 to \$167.63 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$81,289, which would reflect a market value of \$243,891 or \$145.00 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 \$88,007. The subject's assessment reflects a market value of \$267,580 or \$159.08 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 response to the appellant's evidence, the board of review stated that appellant's comparable #1 sold as-is. The board of review also stated that appellant's comparable #3 is located on Surryse Road which has commercial traffic. Additionally, the board of review stated that its comparables #1 through #3 were an identical model to the subject.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, each of which is located in the same assessment neighborhood code as the subject and within .42 of a mile of the subject. Board of review comparables #2 and #3 are the same properties as appellant's comparable #3 and #2, respectively. Also, board of review comparables #1 and #2 are each located on Surryse Road, which the board of review previously noted has commercial traffic. The parcels range in size from 8,903 to 11,016 square feet of land area which are improved with one-story dwellings of frame with brick trim exterior construction. The homes were built in 1970 and contain 1,682 square feet of living area. Each comparable has central air conditioning and a 273 square foot garage. Three of the comparables each have a fireplace. The comparables sold on five different occasions from June 2018 to May 2020 for prices ranging from \$242,500 to \$299,000 or from \$144.17 to \$177.76 per square foot of living area, including land, in which comparable #4 sold both in June 2018 and again in May 2020. The board of review also submitted a copy of the Multiple Listing Service (MLS) data sheet for its comparable sale #4 depicting that the property was rehabbed in 2018.

Based on the foregoing evidence and argument, 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six comparable sales, two of which were common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #4 due to its split-level design and finished lower level which differ from the subject's one-story home with a concrete slab foundation. The Board has also given reduced weight to the May 2020 sale of board of review comparable #4 which occurred 17 months after the valuation date at issue as the record contains sales that occurred more proximate in time to January 1, 2019.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #3 along with the board of review comparable sales, except the May 2020 sale of comparable #4. Each of these properties are similar to the subject in location, design, age, size, foundation and most features. These most similar comparables sold from June 2018 to July 2019 for prices ranging from \$220,000 to \$295,000 or from \$131.97 to \$175.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$267,580 or \$159.08 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to 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: June 21, 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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