



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

APPELLANT: Frank Luppino  
DOCKET NO.: 19-05690.001-R-1  
PARCEL NO.: 04-28-309-002

The parties of record before the Property Tax Appeal Board are Frank Luppino, 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:** \$7,540  
**IMPR.:** \$76,124  
**TOTAL:** \$83,664

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 tri-level dwelling with wood siding exterior construction containing 1,659 square feet of living area. The dwelling was constructed in 2002. The home features a finished 864 square foot lower level and an unfinished 699 square foot basement.<sup>1</sup> Other features include central air conditioning, a fireplace, an attached 660 square foot garage and a wood deck. The property has a 13,500 square foot site and is located in Waukegan, Benton 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 that are located from .79 of a mile to 1.20 miles from the subject and within the same neighborhood code as the subject. The

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<sup>1</sup> The Board finds the best evidence of the subject's features was the subject's Property Record Card submitted by the board of review.

comparables have sites ranging in size from 7,800 to 18,300 square feet of land area that are improved with bi-level or tri-level dwellings with wood siding or vinyl siding exterior construction containing from 1,472 to 1,645 square feet of living area. The dwellings were built from 1960 to 1997. Three of the comparables have finished lower levels and one comparable has an unfinished 486 square foot basement. Two comparables have central air conditioning and each comparable has one or three fireplaces. Comparable #1 has an attached 624 square foot garage. Comparable #2 has a detached 620 square foot garage and a swimming pool. Comparable #3 has an attached 528 square foot garage, a detached 720 square foot garage and a wood deck. The comparables sold from March to October 2018 for prices ranging from \$164,375 to \$198,000 or from \$99.92 to \$134.51 per square foot of living area, including land. The appellant's submission included a brief noting the appellant's comparable #1 is 19 years older than the subject. The appellant also claims the appellant's comparable #2's sale involved three pins and was completely remodeled in 2017, according to the attached MLS listing data. However, the appellant failed to submit the referenced MLS data.

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 \$83,664. The subject's assessment reflects a market value of \$254,375 or \$153.33 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 four comparable sales that are located from .30 to .94 of a mile from the subject and within the same neighborhood code as the subject. The comparables have sites ranging in size from 7,410 to 33,150 square feet of land area that are improved with tri-level dwellings with wood siding exterior construction containing from 1,096 to 1,215 square feet of living area. The dwellings were built from 1987 to 2001. Each comparable has a finished lower level and three comparables have unfinished basements ranging in size from 480 to 560 square feet of building area. The comparables have central air conditioning, a fireplace and an attached or detached garage ranging in size from 320 to 576 square feet of building area. One comparable has a wood deck. The comparables sold from May 2018 to July 2019 for prices ranging from \$167,500 to \$200,000 or from \$137.86 to \$182.48 per square foot of living area, including land. The board of review's submission included a brief arguing the appellant's comparable #2 is a dissimilar bi-level dwelling that is much older than the subject. The board of review also notes the appellant's comparable #3 is an executor deed, however, only the appellant's comparable #1 is listed as being transferred by an executor deed in the record.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2, as well as the board of review's comparables #3 and #4, due to their older age and/or smaller size when compared to the subject. In addition, the appellant's comparable #2 is a dissimilar bi-level dwelling and has a swimming pool, unlike the subject. The Board finds the parties' remaining comparables are similar to the subject in location, style and some features. However, the parties' best comparables also have older and smaller dwellings when compared to the subject. Nevertheless, the best comparables sold from March to August 2018 for prices ranging from \$167,500 to \$198,000 or from \$134.51 to \$140.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$254,375 or \$153.33 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their older age and smaller dwelling size, the Board finds the subject's higher market value as reflected by its assessment is supported. Based on this record 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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