



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

APPELLANT: JR Scassellati
DOCKET NO.: 19-06113.001-R-1
PARCEL NO.: 08-28-415-030

The parties of record before the Property Tax Appeal Board are JR Scassellati, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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: \$5,120
IMPR.: \$26,101
TOTAL: \$31,221

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 2-story dwelling with wood-siding exterior construction containing 2,440 square feet of living area. The dwelling was built in 1930 and is approximately 89 years old. Features of the home include an unfinished basement and a detached garage containing 400 square feet of building area. The property has a 7,580-square foot site and is located in Waukegan, Waukegan 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 the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 5,349 to 5,532 square feet of land area and are improved with 2-story dwellings of wood siding or brick exterior construction that range in size from 2,200 to 2,580 square feet of living area. The dwellings were built either 89 or 109 years ago. Each comparable has a full unfinished

basement and two comparables have a garage with 240 or 270 square feet of building area.¹ The comparables sold in April or October 2017 for prices ranging from \$46,200 to \$70,000 or from \$17.91 to \$31.59 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$21,824 which would reflect an approximate market value of \$65,479 at 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 \$31,221. The subject's assessment reflects a market value of \$94,926 or \$38.90 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 five comparable sales located within the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 5,020 to 10,780 square feet of land area and are improved with 2-story dwellings of brick, wood-siding, or aluminum-siding exterior construction ranging in size from 1,848 to 2,500 square feet of living area. The dwellings were built from 1920 to 1931 with comparable #1 having an effective built age of 2000. Each dwelling has a full unfinished basement and three comparables each have a garage containing either 440 or 600 square feet of building area. The comparables sold from July 2018 to September 2019 for prices ranging from \$92,000 to \$165,000 or from \$48.87 to \$82.58 per square foot of living area, including land. Based on this evidence, the board of review requested the assessment be sustained.

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 Board finds the parties submitted a total of eight comparable sales for the Board's consideration which present varying degrees of similarity to the subject property. The Board gave less weight to appellant's comparables based on their sale dates occurring in 2017 which is less proximate in time to the January 1, 2019 assessment date at issue and, therefore, less likely to be indicative of market value as of the assessment date than other sales in the record. The Board also gave less weight to board of review comparables #1 and #2 based on their lack of a garage, unlike the subject which has a 400-square foot garage. Additionally, board of review comparable #1 has an effective year built of 2000 which is much newer when compared to the subject's year built of 1930.

¹ Appellant reported "None/400" for the descriptive information under garage feature in the grid analysis for comparable #1. The Board finds this confusing and is therefore unable to determine from the record whether comparable #1 has a garage or not.

The Board finds the best evidence of market value to be board of review comparables #3 through #5 which are most similar to the subject in location, design, age, and features. However, these best comparables have smaller dwelling sizes relative to the subject, suggesting that upward adjustments need to be considered to these comparables in order to make them more equivalent to the subject dwelling. These three best comparables in the record sold from July 2018 to September 2019 for prices ranging from \$92,000 to \$165,000 or from \$48.87 to \$82.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$94,926 or \$38.90 per square foot of living area, including land, which is at the lower end of the range established by the best comparable sales in this record on an overall value basis and below the range on a per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds that the assessment of the subject property as established by the board of review is well supported and, thus, no reduction is warranted.

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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