



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

APPELLANT: Joseph Lafita
DOCKET NO.: 19-06817.001-R-1
PARCEL NO.: 11-26-302-002

The parties of record before the Property Tax Appeal Board are Joseph Lafita, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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: \$127,692
IMPR.: \$340,057
TOTAL: \$467,749

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 brick exterior construction with 7,039 square feet of living area. The dwelling was constructed in 1993. Features of the home include an unfinished basement, central air conditioning, three fireplaces and a 1,932 square foot garage. The property has an approximately 4.62 acre site and is located in Mettawa, Libertyville 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 from 1.50 to 2.02 miles from the subject property. The appellant reported that two comparables have sites with approximately .97 or 1.70 acres of land area, while the site size of two comparables was not disclosed. The comparables are improved with one-story or two-story dwellings of frame or brick exterior construction ranging in size from 4,127 to 5,765 square feet of living area. The dwellings were

built from 1994 to 2010. The appellant reported that each comparable has an unfinished basement, central air conditioning, two to four fireplaces and a garage ranging in size from 574 to 1,346 square feet of building area. One comparable has an inground swimming pool and a pool house. The properties sold from December 2016 to November 2019 for prices ranging from \$710,000 to \$980,000 or from \$139.18 to \$174.46 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$402,626, which would reflect a market value of \$1,207,999 or \$171.62 per square foot of living area, including land, when using 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 \$467,749. The subject's assessment reflects a market value of \$1,422,162 or \$202.04 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 seven comparable sales.¹ The comparables are located from .53 to 4.17 miles from the subject property. The board of review reported that six comparables have sites that range in size from approximately .92 to 5.50 acres of land area, while the site size of one comparable was not disclosed. The comparables are improved with two-story dwellings of wood siding, brick and wood siding or wood siding and stone exterior construction ranging in size from 2,470 to 6,169 square feet of living area. The dwellings were built from 1953 to 2011 with comparables #5 and #7 having reported effective ages of 1961 and 1980, respectively. The comparables each have an unfinished basement, central air conditioning, one to four fireplaces and a garage ranging in size from 673 to 1,194 square feet of building area. Four comparables each have an inground swimming pool, one of which also has a pool house. One comparable has a flat barn. The properties sold from July 2018 to September 2020 for prices ranging from \$571,000 to \$1,550,000 or from \$231.17 to \$575.14 per square foot of living area, including land. 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 record contains a total of eleven suggested comparable sales for the Board's consideration. The Board finds none of these comparables are truly similar to the subject due to significant differences in location, land size, dwelling size, age and/or features. The Board gives less weight to the appellant's comparables, as appellant's comparable #1 has a smaller site size, a smaller dwelling size and is older in age when compared to the subject; no site size was provided for the

¹ The Board has renumbered the board of review's second set of four comparables as #5 through #8 for ease of read. However, the Board finds the board of review's comparable #8 is a duplicate of its comparable #1.

appellant's comparable #2 which detracts from the weight that can be given this sale; and the appellant's comparables #3 and #4 are dissimilar one-story dwellings when compared to the subject's two-story design. Furthermore, the 2016 sale of the appellant's comparable #3 is dated and less likely to be indicative of the subject's market value as of the assessment date at issue and no land size was provided for the appellant's comparable #4 which detracts from the weight of the evidence. The Board gives reduced weight to board of review comparables #2, #3, #5, #6 and #7, as board of review comparable #2 sold 21 months after the lien date at issue, and thus is less likely to be indicative of the subject's market value as of January 1, 2019; no land size was provided for comparable #3 which detracts from the weight of the evidence; and board of review comparables #5, #6 and #7 have smaller dwelling sizes when compared to the subject. Additionally, board of review comparables #6 and #7 have sale dates which occurred 14 months and 20 months after the assessment date at issue.

The Board finds the best evidence of market value in the record to be board of review comparables #1 and #4. However, the Board finds both of these comparables have smaller site sizes and smaller dwelling sizes when compared to the subject, suggesting upward adjustments would be required to make them more equivalent to the subject. Nevertheless, these properties sold in September 2018 and July 2018 for prices of \$1,525,000 and \$1,550,000 or for \$285.15 and \$251.26 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,422,162 or \$202.04 per square foot of living area, including land, which is less than the two best comparable sales in the record both in terms of overall market value and on a price per square foot basis. The evidence suggests the subject property may be under-assessed. Therefore, the Board finds no reduction in the subject's estimated market value as reflected by its assessment 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: 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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