



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

APPELLANT: Anthony Gagliano
DOCKET NO.: 19-06930.001-R-1
PARCEL NO.: 13-34-201-033

The parties of record before the Property Tax Appeal Board are Anthony Gagliano, 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: \$31,141
IMPR.: \$184,444
TOTAL: \$215,585

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 1.75-story dwelling of stone exterior construction with 3,851 square feet of living area. The dwelling was constructed in 2004 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 668 square foot garage. The property has an 8,250 square foot site and is located in Barrington Hills, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within .64 miles from the subject. The comparables have sites that range in size from 8,620 to 217,800 square feet of land area and are improved with 1-story, 1.5-story and 2-story dwellings of wood siding, wood siding and stone, or wood siding and brick exterior construction that were built from 1935 to 1995 with comparables #3 and #5 having effective years built of 1970 and 1977, respectively. The

dwelling range in size from 3,458 to 5,075 square feet of living area. The comparables have basements, three of which are finished with recreation room. Each comparable has central air conditioning and one to four fireplaces. Four comparables each have a garage ranging in size from 462 to 1,095 square feet of building area. Comparable #4 has an inground swimming pool and a coach house. The comparables sold from December 2016 to November 2019 for prices ranging from \$437,500 to \$735,000 or from \$90.11 to \$150.97 per square foot of living area, including land. 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 \$215,585. The subject's assessment reflects a market value of \$655,473 or \$170.21 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 appeal, the board of review asserted only two of the five appellant's comparables are from the subject's neighborhood and the other three comparables are significantly different as each are multi-acre properties. The board of review's evidence reported appellant's comparable #3 has an inground swimming pool.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located within .19 miles from the subject. The comparables have sites ranging in size from 8,030 to 14,430 square feet of land area and are improved with 1-story or 1.5-story dwellings of wood siding, brick, aluminum siding, or brick and wood siding exterior construction that were built from 1969 to 2017. Comparables #3 and #5 have effective years built of 1978 and 1983. The dwellings range in size from 2,652 to 3,190 square feet of living area. The comparables have basements, two of which are finished with a recreation room. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 581 to 1,128 square feet of building area. The comparables sold from May 2017 to October 2019 for prices ranging from \$520,000 to \$725,000 or from \$181.44 to \$227.27 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 ten suggested comparable sales for the Board's consideration. The Board finds neither party presented comparables that are truly similar to the subject or sold proximate in time to the January 1, 2019, assessment date. For example, the appellant's comparables #1, #4 and #5 are dated sales and appellant's comparables #2 through #4 are significantly different in site size, style, age and/or dwelling size when compared to the subject. In addition, appellant's

comparables #2, #3 and #4 are located outside the subject's neighborhood. As to the board of review comparables, all have significantly smaller dwelling sizes, three of which are dissimilar ranch style dwellings when compared to the subject. In addition, one comparable was a dated sale. Excluding the parties' dated 2016 and 2017 sales, the Board finds the most recent sales sold from February 2018 to November 2019 for prices ranging from \$520,000 to \$735,000 or from \$147.62 to \$227.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$655,473 or \$170.21 per square foot of living area, including land, which is within the range established by the most recent comparable sales in the record. Based on this evidence and after considering the adjustments to the most recent comparable sales for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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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