



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

APPELLANT: Michelle Passarella
DOCKET NO.: 20-00078.001-R-1
PARCEL NO.: 02-21-413-082

The parties of record before the Property Tax Appeal Board are Michelle Passarella, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** 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: \$14,422
IMPR.: \$74,728
TOTAL: \$89,150

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 2020 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 11,760 square foot site improved with a one-story dwelling of wood siding exterior construction containing 2,057 square feet of living area. The dwelling was built in 2001. Features of the home include an unfinished partial basement, central air conditioning, one fireplace and an attached garage with 441 square feet of building area. The property also has a 544 square foot in-ground swimming pool. The subject property is located in Lake Villa, Antioch 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 improved with one-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 1,681 to 3,837 square feet of living area. The homes were built in 2005 or 2017. Each property has an unfinished full basement, central air conditioning and an attached garage with either 420 or 1,053

square feet of building area. Two comparables have one or two fireplaces. These properties have sites ranging in size from 8,090 to 42,240 square feet of land area and are located from 1.13 to 2.66 miles from the subject property. The comparables sold in January 2019 or October 2019 for prices ranging from \$200,000 to \$307,500 or from \$80.14 to \$134.34 per square foot of living area, land include. The appellant requested the subject's total assessment be reduced to \$79,992.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,392. The subject's assessment reflects a market value of \$280,541 or \$136.38 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% 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 with comparable #1 being the same property as appellant's comparable #3. The comparables have sites ranging in size from 8,090 to 40,950 square feet of land area that are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,610 to 2,516 square feet of living area. The homes were built from 1956 to 2017. Three comparables have full basements with one having a 1,006 square foot recreation room. One comparable has a crawl space foundation and one comparable has a slab foundation. Each property has central air conditioning and an attached garage ranging in size from 420 to 816 square feet of building area. Four comparables have one fireplace. The comparables are located from .19 to 1.13 miles from the subject property. The sales occurred from October 2019 to September 2020 for prices ranging from \$237,000 to \$332,000 or from \$124.69 to \$186.34 per square foot of living area, including land.

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 evidence in this record supports a reduction in the subject's assessment.

The record contains seven sales submitted by the parties to support their respective positions with one comparable being common to the parties. The Board gives less weight to appellant's comparable #1 due to the property's larger dwelling size and larger site in relation to the subject property. The Board gives less weight to appellant's comparable #2 due to the property's more distant location from the subject relative to the remaining comparables. The Board gives less weight to board of review comparable #2 due to the properties larger site and crawl space foundation. The Board gives less weight to board of review comparable #3 due to the dwelling's older age relative to the subject dwelling and slab foundation. The Board gives most weight to appellant's comparable #3 as well as board of review comparables #1, #4 and #5, which includes the common comparable. None of these comparables has an inground swimming pool as does the subject property suggesting each would require an upward adjustment for the lack of this feature. Appellant's comparable #3/board of review comparable #1 would require a downward

adjustment for the home's newer age relative to the subject dwelling but an upward adjustment for the lack of a fireplace. Board of review comparable #4 has a site that is 12,540 square feet larger than the subject's site suggesting a downward adjustment would be appropriate for land area. Board of review comparable #5 would require a downward adjustment for its finished basement area as the subject dwelling has an unfinished basement. These three comparables sold for prices ranging from \$244,900 to \$332,000 or from \$124.69 to \$134.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$280,541 or \$136.38 per square foot of living area, including land, which is within the overall price range but above the range established by the best comparable sales in this record on a per square foot of living area basis. After considering this evidence and the necessary adjustments to the comparables, the Board finds a reduction in the subject's assessment is justified to be within the range established by the best comparables on a per square foot of living area basis.

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: July 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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