



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

APPELLANT: Sino Avella
DOCKET NO.: 20-00088.001-R-1
PARCEL NO.: 13-11-300-044

The parties of record before the Property Tax Appeal Board are Sino Avella, 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 **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: \$8,162
IMPR.: \$80,248
TOTAL: \$88,410

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 two-story residential condominium of wood siding exterior construction containing 1,689 square feet of living area. The dwelling was constructed in 1978. Features of the property include a basement that is partially finished, central air conditioning, two fireplaces and a detached garage with 484 square feet of building area. The property has a site with approximately 1,690 square feet of land area and is located in Lake Barrington, Cuba 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 two-story condominiums of frame construction each with 1,689 square feet of living area. The homes were built from 1978 to 1980. Each comparable has a basement, one being a “walk-out”, with finished area. Each property also has central air conditioning, one or two fireplaces and a

detached garage with 484 square feet of building area. The comparables have the same assessment neighborhood code as the subject property with two being located along the same street as the subject property. The comparables each have 1,689 square feet of land area. The sales occurred from May 2019 to August 2019 for prices ranging from \$234,900 to \$287,000 or from \$139.08 to \$169.92 per square foot of living area, including land. Based on this evidence the appellant requested the subject's total assessment be reduced to \$78,812.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,410. The subject's assessment reflects a market value of \$265,575 or \$157.24 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 improved with two-story condominiums of wood siding exterior construction each with 1,689 square feet of living area. The condominiums were built from 1978 to 1982. Each property has a full basement, three being "walk-out", with finished area. The comparables have central air conditioning, two fireplaces and a detached garage with 484 square feet of building area. Each property has a site with approximately 1,690 square feet of land area with the same assessment neighborhood code as the subject property, and is located within .29 of one mile from the subject property. The sales occurred from July 2019 to December 2020 for prices ranging from \$293,000 to \$374,000 or from \$173.48 to \$221.43 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight comparable sales improved with two-story condominium units similar to the subject in location as well as dwelling style, size, age and features with the exception four of the comparables have walk-out basements while the subject does not have a walk-out basement. The four comparables with similar basements as the subject, which are given the most weight, sold for prices ranging from \$234,900 to \$314,910 or from \$139.08 to \$186.45 per square foot of living area. The subject's assessment reflects a market value of \$265,575 or \$157.24 per square foot of living area, land included, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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: 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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