



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

APPELLANT: Paula Polito  
DOCKET NO.: 20-00221.001-R-1  
PARCEL NO.: 16-04-205-003

The parties of record before the Property Tax Appeal Board are Paula Polito, 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:** \$82,175  
**IMPR.:** \$76,980  
**TOTAL:** \$159,155

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 1.5-story dwelling of brick and wood siding exterior construction with 2,013 square feet of living area. The dwelling was constructed in 1953. Features of the home include an unfinished basement, central air conditioning and one fireplace. The property has an approximately 7,870 square foot site and is located in Lake Forest, Moraine 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 0.21 of a mile from the subject property. The comparables have sites that range in size from 7,880 to 8,990 square feet of land area and are improved with 1.5-story or 2-story dwellings of brick or wood siding exterior construction that range in size from 2,167 to 2,454 square feet of living area. The dwellings were built from 1940 to 2001 with comparable #1 having an effective year built of

1966. Each comparable has a basement with finished area, one fireplace and a garage ranging in size from 240 to 483 square feet of building area. Two comparables have central air conditioning. The properties sold from September 2019 to June 2020 for prices ranging from \$482,500 to \$654,500 or from \$212.92 to \$278.75 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$144,986 which reflects a market value of \$435,002 or \$216.10 per square foot of living area, land included, when applying 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 \$185,496. The subject's assessment reflects a market value of \$557,212 or \$276.81 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 located within 0.28 of a mile from the subject property. Board of review comparable #4 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 7,880 to 11,270 square feet of land area and are improved with 2-story dwellings of wood siding, stucco or brick and wood siding exterior construction that range in size from 1,941 to 2,492 square feet of living area. The homes were built from 1927 to 2001. Comparables #1, #2 and #3 have an effective year built of 1971, 1966 and 1980, respectively. Each comparable has a basement, four with finished area, one or two fireplaces and a garage ranging in size from 280 to 528 square feet of building area. Four comparables have central air conditioning. The properties sold from June 2019 to October 2020 for prices ranging from \$637,500 to \$845,000 or from \$278.75 to \$365.79 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight comparable sales for the Board's consideration with one property being common to both parties. The Board gives less weight to the appellant's comparable #3 along with board of review comparables #1, #3, #4 and #5, including the common comparable, as these properties differ substantially from the subject in age/effective age.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in location and age/effective but have varying degrees of similarity to the subject in design, dwelling size, basement finish, garage and other features. These comparables sold from February to October 2020 for prices ranging from \$482,500 to \$795,000 or from \$212.92 to \$322.65 per square foot of living area, including land. Appellant's

comparable #1 is considered to be most similar to the subject in location, age/effective age, design and dwelling size. This property features a finished basement and garage, unlike the subject, and sold for \$482,500 or \$222.66 per square foot of living area, land included. The subject's assessment reflects a market value of \$557,212 or \$276.81 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. However, after considering appropriate adjustments to the comparables for differences from the subject, in age, design, basement finish and garage amenity, the Board finds a reduction in the subject's assessment is 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: September 20, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Paula Polito, by attorney:  
Gregory Riggs  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085