



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

APPELLANT: Randi Sarno  
DOCKET NO.: 20-00234.001-R-1  
PARCEL NO.: 12-33-407-017

The parties of record before the Property Tax Appeal Board are Randi Sarno, 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:** \$105,662  
**IMPR.:** \$111,738  
**TOTAL:** \$217,400

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 2-story dwelling of wood siding exterior construction with 2,167 square feet of living area. The dwelling was constructed in 1923. Features of the home include a basement finished with a recreation room, central air conditioning, a fireplace and a 616 square foot garage. The property has a 12,950 square foot site and is located in Lake Forest, Shields 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 .18 to 1.08 miles from the subject. The comparables have sites ranging in size from 10,340 to 18,070 square feet of land area and are improved with 2-story dwellings of wood siding exterior construction that were built from 1912 to 1929. The dwellings range in size from 2,094 to 2,610 square feet of living area. Three comparables have basements, two of which are finished with a recreation room.

Three comparables have central air conditioning. Three comparables have a fireplace. Each comparable has a garage ranging in size from 396 to 672 square feet of building area. The comparables sold from September 2018 to February 2020 for prices ranging from \$530,000 to \$650,000 or from \$203.07 to \$276.13 per square foot of living area, including land.

As part of their submission, counsel for the appellant submitted a Multiple Listing Service (MLS) sheet and a Listing & Property History Report for the subject property that disclosed the subject was originally listed on May 8, 2019 for \$639,000 and then reduced to \$589,000 on June 9, 2019. The listing was cancelled on September 11, 2019. The property was exposed to the market for a total of 127 days. The appellant also disclosed the subject is an owner-occupied dwelling. 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 \$217,400. The subject's assessment reflects a market value of \$653,049 or \$301.36 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. The board of review also reported that 2019 was the first year of the General Assessment Cycle for the subject property and an equalization factor of 1.0187 for tax year 2020 was applied to non-farm properties in Shields Township.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located from .04 to 1.18 miles from the subject. The comparables have sites ranging in size from 7,000 to 14,860 square feet of land area and are improved with 1.75-story or 2-story dwellings of wood siding, brick, or brick and stucco exterior construction that were built from 1912 to 2005 with the oldest comparable having an effective year built of 1930. The dwellings range in size from 1,956 to 2,370 square feet of living area. The comparables have basements, three of which are finished with a recreation room. Four comparables have central air conditioning. Each comparable has one fireplace and a garage ranging in size from 400 to 550 square feet of building area. The comparables sold from May 2019 to November 2020 for prices ranging from \$700,000 to \$829,300 or from \$322.78 to \$414.86 per square foot of living area, including land.

The Property Tax Appeal Board takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-02907.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$213,409 based on the evidence submitted by the parties.

### **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).

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-02907.001-R-1 in which a decision was issued based upon an agreement between the parties reducing the subject's assessment to \$213,409. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 and 2020 tax years are within the same general assessment period and an equalization factor of 1.0187 was applied in Shields Township in 2020. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2019 decision results in an assessment of \$217,400. ( $\$213,409 \times 1.0187 = \$217,400$ ). The subject's final 2020 assessment as established by the board of review was \$217,400. Considering the statutory mandates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board finds no change in the subject's assessment is warranted.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the Board finds after considering the comparable sales provided by the parties, the subject's assessment is generally reflective of the property's market value as of the assessment date at issue.

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

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