



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

APPELLANT: Thomas Tomasello
DOCKET NO.: 20-00492.001-R-1
PARCEL NO.: 02-21-203-002

The parties of record before the Property Tax Appeal Board are Thomas Tomasello, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$3,534
IMPR.: \$60,432
TOTAL: \$63,966

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 split-level dwelling with brick exterior construction containing 1,566 square feet of living area. The dwelling was constructed in 1972. Features of the home include an 870 square foot unfinished basement, a 696 square foot lower level, central air conditioning and two fireplaces.¹ The property has a 6,534 square foot site and is located in Antioch, 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 that are located from 2.11 to 2.33 miles from the subject. Comparables #2 and #3 have reported lot sizes of 13,260 and 10,800 square feet of land area, respectively. Each comparable is described as a one-story or a split-

¹ The Board finds the best description of the subject property was the subject's property record card submitted by the board of review.

level² dwelling with wood siding exterior construction containing from 1,391 to 1,815 square feet of living area. The dwellings were built from 1972 to 1977. One comparable has a basement. Two comparables have central air conditioning and a fireplace. The comparables sold from May 2019 to February 2020 for prices ranging from \$180,000 to \$212,500 or from \$111.66 to \$145.58 per square foot of living area, including land. The appellant submitted a brief noting the differences between the subject and the comparables.

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 \$63,966. The subject's assessment reflects a market value of \$192,148 or \$122.70 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 four comparable sales that are located from .23 to 2.33 miles from the subject. The board of review's comparable #4 is the same property as the appellant's comparable #1. Three comparables have sites ranging in size from 16,200 to 82,330 square feet of land area. The comparables are described as split-level dwellings with wood siding exterior construction ranging in size from 1,019 to 1,391 square feet of living area. The dwellings were built from 1970 to 2002. Each comparable has a lower level with finished area. Three comparables have central air conditioning and a fireplace. Two comparables each have a 672 and 1,200 square foot garage. The comparables sold from April to July 2019 for prices ranging from \$198,000 to \$250,000 or from \$145.58 to \$194.31 per square foot of living area, including land.

In further support, the board of review submitted the assessor's response to the appeal. The assessor asserted the subject property has a larger land size totaling 4 PINS and a two-car integrated garage that was not shown in the grid but there is no evidence supporting these claims. The assessor also noted the appellant's comparables are not relevant as each comparable is located within the village limits and has city water and sewer while the subject has a well and a septic system. Furthermore, comparable #2 is a one unit of an attached duplex bi-level.

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.

² The appellant submitted a Multiple Listing Service (MLS) sheet for appellant's comparable #3 that disclosed it was a split-level style dwelling that was a rehab in 2019.

The parties submitted a total of six comparable sales for the Board's consideration as one comparable was common to both parties. The Board gives less weight to the appellant's comparable #2 which is an attached duplex style dwelling unlike the subject. The Board gives less weight to board of review comparables #1 and #3 which are considerably newer dwellings with garages when compared to the subject.

The Board finds the best evidence of market value to be parties' remaining comparables, including the common comparable which overall are more similar to the subject in age, style and features. These best comparables sold from May 2019 to February 2020 for prices ranging from \$202,500 to \$216,000 or from \$117.08 to \$161.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$192,148 or \$122.70 per square foot of living area, including land, which falls at the lower end of the range established by the best comparable sales in the record on a price per square foot basis and lower on overall market value. Therefore, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record the Board finds 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: 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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