



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

APPELLANT: Joseph Alioto
DOCKET NO.: 20-00910.001-R-1
PARCEL NO.: 13-27-200-014

The parties of record before the Property Tax Appeal Board are Joseph Alioto, 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: \$92,920
IMPR.: \$187,397
TOTAL: \$280,317

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 dwelling of wood siding exterior construction with 4,243 square feet of living area.¹ The dwelling was constructed in 1998. Features of the home include an unfinished basement, central air conditioning, one fireplace, an 800 square foot flat barn, and a 1,182 square foot garage. The property has a 217,800 square foot site and is located in 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 located from 2.36 to 3.54 miles from the subject. The comparables have sites ranging in size from 40,279 to 66,211 square feet of

¹ The parties differ as to the size of the subject dwelling. The Board finds the best evidence of the subject's dwelling size was found in the subject's property record card submitted by the board of review which contained a schematic drawing with dimensions.

land area and are improved with two-story dwellings of frame or brick exterior construction that were built from 1972 to 1990 with comparables #2 and #3 having effective years built of 1993 and 1981, respectively. The dwellings range in size from 3,566 to 5,589 square feet of living and have basements with finished area, one of which is a walkout design. Each comparable has central air conditioning, two fireplaces and a garage ranging in size from 864 to 1,218 square feet of building area. The appellant submitted a Multiple Listing Service (MLS) sheet associated with comparable #1. The comparables sold from February to November 2019 for prices ranging from \$577,000 to \$770,000 or from \$103.24 to \$216.54 per square foot of living area, including land. 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 \$280,317. The subject's assessment reflects a market value of \$842,046 or \$198.46 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 two comparable sales as comparable sales #2 and #3 are the same property. The two comparables are located within 1.08 miles from the subject. The comparables have sites with 83,400 or 203,780 square feet of land area and are improved with two-story dwellings of brick exterior construction that were built in 1989 or 1999. The dwellings have 4,145 or 4,222 square feet of living area. Each comparable has a basement, one of which is finished with a recreation room. Other features include central air conditioning, one or four fireplaces and a garage with either 686 or 833 square feet of building area. Comparable #2 has an inground swimming pool. The comparables sold in June or September 2020 for prices of \$876,606 and \$940,000 or \$207.63 and \$226.78 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 record contains five suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which are less similar in dwelling size and land size when compared to the subject. Furthermore, appellant's comparable #2 is a dissimilar one-story design and appellant's comparable #3 is 26 years older in actual age when compared to the subject.

The Board finds the best evidence of the subject's market value to be the board of review comparables which are more similar to the subject in location, land size, age, dwelling size and features when compared to the subject. However, board of review comparable #2 has finished basement area and an inground swimming pool which are not features of the subject. Nevertheless, these comparables sold in June and September 2020 for prices of \$876,606 and

\$940,000 or for \$207.63 and \$226.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$842,046 or \$198.46 per square foot of living area, including land, which is below the prices of the two best comparable sales in the record on overall market value and price per square foot. Based on this evidence and after considering adjustments to the best comparable sales for differences such as features when compared to the subject, the Board finds the subject's estimated market value reflected by the assessment is supported 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: 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

Joseph Alioto, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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