



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

APPELLANT: Frank DiStefano
DOCKET NO.: 20-01282.001-R-1
PARCEL NO.: 07-03-306-002

The parties of record before the Property Tax Appeal Board are Frank DiStefano, the appellant, by attorney John Buscher, of The Buscher Firm in Deerfield; 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: \$31,341
IMPR.: \$131,989
TOTAL: \$163,330

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 3,419 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full basement, central air conditioning, a fireplace, and a 477 square foot garage. The property has an approximately 41,560 square foot site and is located in Gurnee, Warren 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.¹ The comparables are located from 0.34 to 0.56 of a mile from the subject and within the same neighborhood as the subject. The

¹ Although the appellant indicated in the appeal petition that a recent sale was the basis of the overvaluation argument, the appellant did not complete Section IV – Recent Sale Data of the appeal petition or submit any evidence of a recent sale of the subject property.

parcels range in size from 40,020 to 40,730 square feet of land area and are improved with 2-story home of wood siding exterior construction ranging in size from 3,413 to 3,820 square feet of living area. The dwellings were built in 2005 or 2006. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 705 to 716 square feet of building area. The comparables sold from June to November 2019 for prices ranging from \$422,500 to \$436,000 or from \$110.60 to \$127.45 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$134,801 which would reflect a market value of \$404,443 or \$118.29 per square foot of living area, including land, 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 \$163,330. The subject's assessment reflects a market value of \$490,628 or \$143.50 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. The comparables are located from 0.12 to 0.58 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 40,040 to 42,700 square feet of land area and are improved with 2-story homes of wood siding exterior construction ranging in size from 3,166 to 3,844 square feet of living area. The dwellings were built from 2004 to 2006. Each home has a basement, three of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 687 to 838 square feet of building area. The comparables sold from January 2019 to December 2020 for prices ranging from \$460,000 to \$615,000 or from \$138.60 to \$165.51 per square foot of living area, including land.

The board of review also submitted a Real Estate Transfer Declaration for a sale of the subject property in January 2016 for a price of \$445,000.

Based on this evidence the board of review requested the subject's assessment be sustained.

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 a total of eight comparable sales for the Board's consideration and the January 2016 sale of the subject property. The Board gives less weight to the January 2016 sale of the subject property, which occurred less proximate in time to the January 1, 2020 assessment date. The Board gives less weight to the board of review's comparables #1, #3, and #5, which each have finished basement area that is not a feature of the subject.

The Board finds the best evidence of market value to be the appellant's comparables and the board of review's comparables #2 and #4, which are similar to the subject in dwelling size, site size, age, location, and most features, although all of these comparables have larger garages than the subject, suggesting downward adjustments to these comparables would be needed to make these properties more similar to the subject. These most similar comparables sold from March to November 2019 for prices ranging from \$422,500 to \$540,000 or from \$110.60 to \$151.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$490,628 or \$143.50 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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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