



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

APPELLANT: Carole A Messineo  
DOCKET NO.: 20-02374.001-R-1  
PARCEL NO.: 14-12-402-019

The parties of record before the Property Tax Appeal Board are Carole A Messineo, the appellant, by Jessica Hill-Magiera, Attorney at Law 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:** \$37,416  
**IMPR.:** \$131,975  
**TOTAL:** \$169,391

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 is improved with a two-story dwelling of wood siding exterior construction with 2,859 square feet of living area.<sup>1</sup> The dwelling was built in 1997. Features of the property include an unfinished basement, central air conditioning, one fireplace, and a 630 square foot garage. The property has a 9,492 square foot site and is located in Long Grove, Ela 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 in the same neighborhood as the subject and located within 0.60 of a mile from the subject property. The appellant reported

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<sup>1</sup> The parties disagree as to the subject's dwelling size and lot size. The Board finds the best evidence of the subject's size was presented in the grid analysis, supplemental printouts, and a schematic drawing of the subject property by the township assessor that was not refuted by the appellant in rebuttal.

that the comparables are improved with two-story dwellings that range in size from 2,634 to 2,857 square feet of living area and situated on sites that range in size from 7,067 to 11,365 square feet of land area. The dwellings were built in either 1987 or 1997. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a garage ranging in size from 624 to 667 square feet of building area. The properties sold from May 2018 to December 2020 for prices ranging from \$415,000 to \$534,000 or from \$157.56 to \$186.91 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$143,116 reflecting a market value of \$429,391 or \$150.19 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$169,391. The subject's assessment reflects an estimated market value of \$508,834 or \$177.98 square foot of living area, land included, when applying 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 the subject's assessment, the board of review submitted five comparable sales located within 0.67 of a mile from the subject property. Board of review comparables #1 and #3 are the same properties as the appellant's comparables #2 and #3, respectively.<sup>2</sup> The board of review describes the comparables as two-story dwellings of frame exterior construction that range in size from 2,458 to 2,913 square feet of living area and are situated on sites that range in size from 8,785 to 16,944 square feet of land area. The dwellings were built from 1987 to 1997. Each comparable has an unfinished basement, central air conditioning, and an attached garage that ranges in size from 518 to 667 square feet of building area. Four comparables each have one fireplace. The comparables sold from February 2017 to June 2019 for prices ranging from \$455,000 to \$534,000 or from \$171.89 to \$189.18 per square foot of living area land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In a written rebuttal, the appellant critiqued the board of review comparables as to their sale dates and styles, as well as identified two comparables that are common between the parties. The appellant's attorney also criticized the manner in which the Property Tax Appeal Board (PTAB) defines how it calculates the final assessed value. The appellant's attorney indicates that PTAB should be determining a property's final assessed value based on the median value of the best sales comparables in the record instead of the simple range it utilizes which can lead to inconsistent and subjective decisions.

### **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

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<sup>2</sup> The parties differ as to the dwelling sizes of the common comparables in the record. The Board finds the best evidence of the common comparables' size and property characterizes was presented by the board of review which were not refuted by the appellant.

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.

As an initial matter, the appellant's counsel took issue with the Property Tax Appeal Board's use of ranges for overall value or sale price per square foot of comparables when ruling on assessment appeals as a practice that "can lead to inconsistent and subjective decisions". The Board finds that each appeal stands on its own merits before the Property Tax Appeal Board in terms of substantive evidence. The decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not upon a simplistic statistical formula of using the median sale price per square foot of living area, including land, of those comparables determined to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989)). Based upon the foregoing legal principles and contrary to the assertion of the appellant's counsel in the rebuttal brief, there is no indication that a "median sale price/SF analysis" is the fundamental or primary means to determine market value.

The parties submitted six suggested comparable sales for the Board's consideration, including the parties' two common comparables. The Board gives less weight to the appellant's comparable #3/board of review comparable #3 as well as board of review comparables #4 and #5 due to their sales occurring less proximate in time to the lien date at issue and thus less likely to be indicative of the subject's market value as of January 1, 2020.

The Board finds the best evidence of market value to be the appellant's comparable #1, appellant's comparable #2/board of review comparable #1, and board of review comparable #2 which are similar to the subject in location, style, age, dwelling size, and other features. The comparables sold from April 2019 to December 2020 for prices ranging from \$415,000 to \$534,000 or from \$157.56 to \$183.32 per square foot of living area, land included. The subject's assessment reflects a market value of \$508,834 or \$177.98 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

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:

October 18, 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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COUNTY

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