



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

APPELLANT: Brian & Heather Pozzi  
DOCKET NO.: 20-02377.001-R-1  
PARCEL NO.: 14-02-402-013

The parties of record before the Property Tax Appeal Board are Brian & Heather Pozzi, the appellants, 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:** \$32,463  
**IMPR.:** \$154,774  
**TOTAL:** \$187,237

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 brick exterior construction with 3,395 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full unfinished basement, central air conditioning, one fireplace, and a 736 square foot garage. The property has an approximately 58,641 square foot site and is located in Hawthorn Woods, Ela Township, Lake County. The appellants disclosed the property is owner-occupied.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on six comparable sales located in the same assessment neighborhood as the subject and within 0.65 of a mile from the subject property. The comparables have sites that range in size from 39,508 to 62,794 square feet of land area. The comparables are improved with two-story dwellings of brick or wood siding exterior ranging in size from 2,988 to 3,492 square feet of living area. The dwellings were built from 1987 to 1991.

Each comparable has an unfinished basement, central air conditioning, and a garage ranging in size from 506 to 988 square feet of building area. Four comparables each have one fireplace. The properties sold from June 2019 to October 2020 for prices ranging from \$285,000 to \$480,000 or from \$87.05 to \$147.70 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$155,686 reflecting a market value of \$467,105 or \$137.59 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

The 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 19-09178 where the appellants were the same and the property was reported to be owner-occupied. In the 2019 appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$189,825 based on the weight of the evidence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$187,237. The subject's assessment reflects a market value of \$562,442 or \$165.67 per 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 its contention of the correct assessment, the board of review submitted information on five comparable sales located within the same assessment neighborhood as the subject and within 0.27 of a mile from the subject property. The board of review's comparables #3 and #4 are the same properties as the appellants' comparables #2 and #5, respectively. The comparables have sites that range in size from 40,550 to 62,800 square feet of land area. The comparables are improved with two-story dwellings of wood siding or brick and wood siding exterior ranging in size from 2,906 to 3,492 square feet of living area. The dwellings were built from 1987 to 2001. The comparables each have an unfinished basement, one of which is a walk-out. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 672 to 1,075 square feet of building area. Comparable #2 also has an inground swimming pool. The properties sold from June 2019 to October 2020 for prices ranging from \$448,000 to \$605,000 or from \$137.46 to \$181.48 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants identified board of review comparables #3 and #4 as common comparable sales and indicated that board of review comparable #5 supports a reduction based on its sale price. The appellants' 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**

As an initial matter, the appellants' 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 appellants' 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 Board finds, based upon judicial notice from the 2019 tax year appeal, that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket Number 19-09178. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$189,825 based on the weight of the evidence. The Board further finds Section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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. (35 ILCS 200/16-185)

The Board finds that if the 2019 decision was carried forward to the 2020 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) this would result in an increase in assessment. The evidence disclosed that 2019 and 2020 are within the same general assessment period for Ela Township and the appellants' appeal form indicates the property is owner occupied. The Board further finds the board of review did not request an increase in the assessment. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

Finally, since the Board finds Section 16-185 of the Property Tax Code is controlling in this appeal, the overvaluation argument will not be further addressed and a reduction in the property's assessment is not 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:

November 22, 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

Brian & Heather Pozzi, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

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