



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

APPELLANT: Peter Senatore
DOCKET NO.: 20-03096.001-R-1
PARCEL NO.: 11-14-301-056

The parties of record before the Property Tax Appeal Board are Peter Senatore, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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: \$71,789
IMPR.: \$174,928
TOTAL: \$246,717

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 brick exterior construction with 4,256 square feet of living area.¹ The dwelling was built in 1983 and is approximately 37 years old. The home has an effective built year of 1993 due to remodeling in 2014. Features of the home include an unfinished full basement, central air conditioning, one fireplace, and a 728 square foot attached garage. The property has an approximately 80,593 square foot site and is located in Green Oaks, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales with the same assessment neighborhood code as the subject property and located within 0.31 of a mile from the subject.

¹ The Board finds the best evidence of dwelling size was provided by the board of review which included a copy of the subject's property record card with a schematic diagram of the subject dwelling with dimensions.

The comparables have sites that range in size from 81,788 to 103,237 square feet of land area. The comparables are improved with 2-story dwellings ranging in size from 2,817 to 4,249 square feet of living area. The dwellings are 36 to 80 years old. Each comparable has an unfinished basement, central air conditioning, one or three fireplaces, and a 511 to 768 square foot garage. The properties sold from August 2018 to July 2020 for prices ranging from \$432,500 to \$550,000 or from \$126.50 to \$163.16 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$214,592, which would reflect a market value of \$643,840 or \$151.28 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 total assessment for the subject of \$246,717 reflecting a market value of \$741,114 or \$174.13 per square foot of living area, including land, 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 the subject's assessment, the board of review submitted information on two grid analyses for eight comparable sales² with four comparable properties having the same neighborhood code as the subject property and located from 0.19 of mile to 1.28 miles from the subject. Six of these comparables have sites that range in size from 39,423 to 81,690 square feet of land area. The board of review reported that these comparables are improved with 1-story or 2-story dwellings of brick, wood siding, or brick and frame exterior construction that range in size from 3,780 to 6,418 square feet of living area. The dwellings were built from 1979 to 2004 with effective years built that range from 1989 to 2004. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces, and a 574 to 1,397 square foot garage. Comparables #6 and #7 each have an additional detached garage of 576 or 667 square feet of building area. Comparables #7 and #8 each have an inground swimming pool. The properties sold from May 2018 to September 2021 for prices ranging from \$712,000 to \$980,000 or from \$140.23 to \$204.72 per square foot of living area, land included. 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.

The record contains twelve comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which differ from the subject in dwelling size or age. The board gives less weight to board of review comparables #1, #3, #5, #6, #7, and #8 which

² The board of review evidence included 2 grid analyses, the first labeled "Libertyville Township Assessors Office" and the second labeled "LCBOR Sales". The sale comparables on the "LCBOR Sales" grid were renumbered #5 through #8 in the order they were presented.

differ from the subject in age, dwelling size, number of garages, and/or design. Additionally, board of review comparables #7 and #8 have inground swimming pools, not a feature of the subject.

The Board finds the best evidence of market value to be board of review comparables #2 and #4 which are more similar to the subject in location, design, age, dwelling size, and most features. These properties sold in July and August 2019 for prices of \$712,000 and \$795,000 or \$180.21 and \$180.97 per square foot of living area, land included, respectively. The subject's assessment reflects an estimated market value of \$741,114 or \$174.13 per square foot of living area, land included, which is bracketed by the best comparable sales in the record on an overall basis but is below the range on a per square foot basis. Based on the record and 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 and a reduction in the subject'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

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:

February 21, 2023



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

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