



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

APPELLANT: Dominic Venturi  
DOCKET NO.: 20-04389.001-R-1  
PARCEL NO.: 11-17-105-006

The parties of record before the Property Tax Appeal Board are Dominic Venturi, 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:** \$76,113  
**IMPR.:** \$134,773  
**TOTAL:** \$210,886

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 with wood siding exterior construction with 3,013 square feet of living area. The dwelling was built in 1981 and has an effective built year of 1983 due to remodeling in 1983. Features of the home include an unfinished full basement, central air conditioning, three fireplaces, a 506 square foot attached garage, and an 802 square foot inground swimming pool. The property has an approximately 20,156 square foot site and is located in Libertyville, 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 located within 0.36 of a mile from the subject. The comparables have sites ranging in size from 13,626 to 21,146 square feet of land area. These properties are improved with 2-story dwellings with frame or brick and frame exterior construction that range in size from 2,498 to 3,278 square feet of living area. The

dwellings were built from 1973 to 1985 with effective built years from 1973 to 1996. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, and a 441 to 552 square foot attached garage. The comparables sold from February 2017 to January 2020 for prices ranging from \$525,000 to \$622,500 or from \$189.90 to \$216.57 per square foot of living area, land included.

The appellant also supplied supplemental notes and an MLS listing sheet that indicated comparable #4 was rehabbed in 2018.

Based on this evidence, the appellant requested an assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$210,886. The subject's assessment reflects a market value of \$633,482 or \$210.25 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 comparables sales located within 0.46 of a mile from the subject and with one having the same assessment neighborhood code as the subject. These comparables have sites ranging in size from 11,260 to 22,790 square feet of land area. These properties are improved with 2-story dwellings with wood siding exterior construction that range in size from 2,706 to 3,635 square feet of living area. The dwellings were built from 1977 to 1984 with effective years built from 1980 to 1994. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, and a 451 to 897 square foot attached garage. Comparables #1 and #4 have inground swimming pools. The comparables sold from March 2019 to October 2020 for prices ranging from \$650,000 to \$790,000 or from \$212.70 to \$269.40 per square foot of living area, including land. Based on this evidence, the board of review requested the 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 Board finds the parties submitted a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4 as well as board of review comparables #1 and #4 due to differences from the subject in dwelling size, lot size, age, and/or has a sale date that is less proximate to the subject's assessment date than the other comparables in the record.

The Board finds the best evidence of market value to be the parties' five remaining comparables which are overall more similar to the subject in location, design, age, dwelling size, and most features. These properties sold from March 2019 to October 2020 for prices ranging from

\$525,000 to \$750,000 or from \$189.90 to \$269.40 per square foot of living area, land included. The subject's assessment reflects a market value of \$633,482 or \$210.25 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on the record and after considering adjustments to the best comparables for differences from the subject, the Board finds that the assessment of the subject property as established by the board of review is supported and no reduction 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.

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Chairman



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Member



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Member



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Member



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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: March 21, 2023



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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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