



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

APPELLANT: Mary Ciucci
DOCKET NO.: 20-05063.001-R-1
PARCEL NO.: 05-10-309-031

The parties of record before the Property Tax Appeal Board are Mary Ciucci, 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: \$9,175
IMPR.: \$44,942
TOTAL: \$54,117

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 2-story dwelling of wood siding exterior construction with 1,392 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning, and a garage with 729 square feet of building area. The property has an approximately 15,000 square foot site and is located in Fox Lake, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located within 0.70 of a mile from the subject. The comparables have sites that range in size from 7,242 to 8,910 square feet of land area. The comparables are improved with 1.5-story and 2-story dwellings ranging in size from 1,376 to 1,655 square feet of living area. The dwellings were built from 1974 to 1997. Each comparable has a basement with four having finished area and central air conditioning. Four

comparables each have one fireplace. Four comparables each have a garage ranging in size from 240 to 728 square feet of building area. The properties sold from March 2018 to August 2019 for prices ranging from \$124,500 to \$185,000 or from \$87.49 to \$113.92 per square foot of living area, land included. The appellant provided MLS listing sheets for comparables #1, #3, and #4 which disclosed they had recently been rehabbed. 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 \$54,117. The subject's assessment reflects a market value of \$162,562 or \$116.78 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 located within 0.60 of a mile from the subject. The comparables have sites that range in size from 6,250 to 9,750 square feet of land area. These comparables are reported to be improved with 1-story or 2-story dwellings of wood siding exterior construction ranging in size from 1,261 to 1,561 square feet of living area. The dwellings were built from 1990 to 2006. One comparable has a crawl space foundation, two comparables each have an unfinished basement, one comparable has an unfinished lower level, and one comparable has a finished lower level with an unfinished basement. Each comparable has central air conditioning and a garage ranging in size from 360 to 840 square feet of building area. Two comparables each have one fireplace. The properties sold in August 2019 to August 2020 for prices ranging from \$172,000 to \$204,000 or from \$128.12 to \$153.67 per square foot of living area, land included. 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 ten suggested comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1, #3, and #5 as well as board of review comparables #1, #3, #4, and #5 which differ from the subject in age, dwelling size, design, lacks a garage which is a feature of the subject, and/or lack basements, unlike the subject. The Board gives reduced weight to appellant comparable #4 which has a sale date 21 months prior to the subject's lien date and thus is less proximate in time to the subject's January 1, 2020 assessment date than the other comparables in the record.

The Board finds the best evidence of market value to be appellant comparable #2 and board of review comparable #2 which are overall more similar to the subject in location, design, age, dwelling size, and most amenities. The properties sold in November 2018 and December 2019

for prices of \$134,000 and \$200,000 or for \$97.38 and \$128.12 per square foot of living area, land included. The subject's assessment reflects a market value of \$162,562 or \$116.78 per square foot of living area, land included, which is bracketed by the two best comparable sales in the record. Based on the record and after considering adjustments to the two best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its 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:

April 18, 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mary Ciucci, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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