



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

APPELLANT: Albert Carrino
DOCKET NO.: 20-05243.001-R-1
PARCEL NO.: 14-13-301-022

The parties of record before the Property Tax Appeal Board are Albert Carrino, 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: \$ 96,105
IMPR.: \$164,353
TOTAL: \$260,458

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 two-story dwelling of brick exterior construction with 4,486 square feet of living area. The dwelling was constructed in 1991. Features of the home include a full basement, central air conditioning, two fireplaces and a 792 square foot garage. The property has a 69,858 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 Long Grove and in the same assessment neighborhood code as the subject property. The comparable parcels range in size from 72,726 to 77,000 square feet of land area which are improved with two-story dwellings of brick or brick with frame exterior construction. The homes were built between 1990 and 2001 and range in size from 3,750 to 5,172 square feet of living area. Each comparable has a basement, two of which are walkout styles. Features include central air conditioning, three or

four fireplaces and a garage ranging in size from 704 to 1,023 square feet of building area. Comparable #1 has a 345 square foot inground swimming pool. The comparables sold from June 2019 to March 2020 for prices ranging from \$665,000 to \$725,000 or from \$140.18 to \$179.47 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$249,696 which would reflect a market value of \$749,163 or \$167.00 per square foot of living area, including land, when applying 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 \$260,458. The subject's assessment reflects a market value of \$782,391 or \$174.41 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 four comparable sales located in Long Grove. Board of review comparables #2, #3 and #4 are the same properties as the appellant's comparables #1, #2 and #3, respectively.¹ The new comparable identified as board of review #1 has a 56,260 square foot parcel improved with a two-story dwelling of brick exterior construction which was constructed in 2000. The home contains 4,735 square feet of living area and has a full basement, central air conditioning, two fireplaces and a 920 square foot garage. This property has an inground swimming pool and sold in September 2020 for \$895,000 or for \$189.02 per square foot of living area, including land. 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 parties submitted a total of four comparable sales, with three common properties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1/board of review comparable #2 along with board of review comparable #1 due to their inground swimming pools which makes these properties different from the subject property.

While none of the comparables are particularly similar to the subject in all respects, the Board finds the best evidence of market value in the record to be two of the common properties, appellant's comparable #2/board of review comparable #3 and appellant's comparable sale #3/board of review comparable sale #4. These comparables sold in July 2019 and March 2020

¹ The appellant reported a dwelling size for comparable #3 of 3,789 square feet and the board of review reported a dwelling size for the same property of 3,985 which resulted in a small discrepancy in the sales price per square foot.

for prices of \$665,000 and \$680,000 or for \$177.33 and \$170.64 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$782,391 or \$174.41 per square foot of living area, including land, which is bracketed by the best comparable sales in this record on a per-square-foot basis and is logical to have a larger overall value given the subject's larger dwelling size of 4,486 square feet of living area. Based on this evidence and after considering appropriate adjustments to the best comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

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 19, 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

Albert Carrino, 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