



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

APPELLANT: J.R. Scassellati
DOCKET NO.: 20-05384.001-R-1
PARCEL NO.: 16-10-105-017

The parties of record before the Property Tax Appeal Board are J.R. Scassellati, 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: \$74,035
IMPR.: \$171,947
TOTAL: \$245,982

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 stucco exterior construction with 2,792 square feet of living area.¹ The dwelling was constructed in 1986. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 529 square foot garage. The property has an approximately 19,580 square foot site and is located in Lake Forest, Moraine 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 either 3.42 or 3.45 miles from the subject property. The comparables have sites that range in size from 47,480 to 56,192 square feet of land area. The comparables are improved with 2-story dwellings of frame exterior

¹ The Board finds the best description of the subject dwelling is found in the property record card presented by the board of review disclosing the dwelling has a stucco exterior and 818 square feet of finished area in the basement.

construction ranging in size from 2,708 to 3,254 square feet of living area. The dwellings were built from 1970 to 1972 with comparable #1 having a reported effective age of 1976. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 399 to 528 square feet of building area. The appellant provided the listing sheets for comparables #1 and #2 disclosing the dwellings were rehabbed in 2013 and 2001, respectively. The comparables sold from October 2019 to June 2020 for prices ranging from \$445,000 to \$525,000 or from \$161.34 to \$183.37 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$158,198, which would reflect a market value of \$474,641 or \$170.00 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 \$245,982. The subject's assessment reflects a market value of \$738,907 or \$264.65 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 three comparable sales with the same assessment neighborhood code as the subject and located within .40 of a mile from the subject property. The comparables have sites that range in size from 20,200 to 22,440 square feet of land area. The comparables are improved with 1.75-story or 2-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 2,917 to 3,182 square feet of living area. The dwellings were built from 1961 to 1966. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 483 to 560 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold in July or November 2020 for prices ranging from \$810,000 to \$875,000 or from \$262.41 to \$292.15 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 record contains six suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables due to their significantly larger site sizes and distant locations from the subject being more than three miles away. The Board has given reduced weight to board of review comparable #3 as it has an inground swimming pool, unlike the subject.

The Board finds the best evidence of market value to be board of review comparables #1 and #2, which are overall most similar to the subject in location, site size, dwelling size and some features. However, the Board finds these two comparable dwellings are approximately 20 years older than the subject. Nevertheless, the comparables sold in July 2020 for prices of \$835,000 and \$875,000 or for \$262.41 and \$292.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$738,907 or \$264.65 per square foot of living area, including land, which falls below the two best comparable sales in the record in terms of overall market value, but is bracketed by the comparables on a price per square foot basis. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment 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.

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: March 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

AGENCY

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