



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

APPELLANT: Stephen Gongola
DOCKET NO.: 21-01188.001-R-1
PARCEL NO.: 16-09-212-001

The parties of record before the Property Tax Appeal Board are Stephen Gongola, the appellant, by attorney Eric Feldman of Eric Feldman & Assoc. P.C. 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: \$80,282
IMPR.: \$118,417
TOTAL: \$198,699

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 2021 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 and wood siding exterior construction with 2,487 square feet of living area. The dwelling was constructed in 1960. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 529 square foot garage. The property has a 17,420 square foot site and is located in Lake Forest, West Deerfield 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 that have the same assessment neighborhood code as the subject and are located within .55 of a mile from the subject property. The comparables have sites that range in size from 20,000 to 22,950 square feet of land area. The comparables are improved with 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,217 to 2,897 square feet of living area. The dwellings were

built from 1962 to 1967. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 552 square feet of building area. The comparables sold from February 2020 to June 2021 for prices ranging from \$450,000 to \$557,500 or from \$155.33 to \$249.21 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$198,699. The subject's assessment reflects a market value of \$597,591 or \$240.29 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted Multiple Listing Service data sheets for appellant's comparable sales #1 and #3, where the appellant's comparable sale #1 was described as "extremely well maintained" but was "waiting for your personal touches" and the appellant's comparable #3 sold before processing. The board of review also submitted two Multiple Listing Service (MLS) data sheets associated with a June 2021 sale and a January 2022 sale of the appellant's comparable #5. The MLS data sheet for the June 2021 sale of this comparable indicated a sale price of \$450,000 and that it was an estate sale that was being sold "as-is," where the agent is related to the seller. The listing sheet associated with January 2022 sale of this comparable indicated a sale price of \$895,000 and described the sale as a pre-renovation offering based upon a complete renovation with architectural plans and permits, where the home has been reconfigured to create a modern concept.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales that have the same assessment neighborhood code as the subject and are located within .44 of a mile from the subject property. The board of review's comparable #5 is the same property as the appellant's comparable sale #4. The comparables have sites that range in size from 20,470 to 37,650 square feet of land area. The comparables are improved with 1.75-story or 2-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,217 to 2,654 square feet of living area. The dwellings were built from 1953 to 19658. The board of review reported that one comparable has a concrete slab foundation and four comparables each have an unfinished basement. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 500 to 600 square feet of building area. The comparables sold from June to December 2020 for prices ranging from \$552,500 to \$767,500 or from \$249.21 to \$314.55 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 ten suggested comparable sales for the Board's consideration, as one comparable was common to both parties and one comparable reportedly sold twice. The Board has given less weight to the June 2021 and January 2022 sales of the appellant's comparable #5 due to its considerably larger dwelling size when compared to the subject. The Board has given reduced weight to board of review comparable #3 due to its lack of a basement, a feature of the subject and to board of review comparable #4 which appears to be an outlier given its considerably higher sale price of \$314.55 per square foot of living area, including land when compared to the remaining comparable sales in the record.

The Board finds the best evidence of market value to be the parties' remaining comparables, which includes the common comparable. The Board finds these comparables are similar to the subject in location, dwelling size, design, age and some features. The comparables sold from February to December 2020 for prices ranging from \$514,000 to \$720,000 or from \$209.11 to \$282.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$597,591 or \$240.29 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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: June 27, 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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