



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

APPELLANT: Randi Sarno  
DOCKET NO.: 21-01504.001-R-1  
PARCEL NO.: 12-33-407-017

The parties of record before the Property Tax Appeal Board are Randi Sarno, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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:** \$105,081  
**IMPR.:** \$111,123  
**TOTAL:** \$216,204

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 wood siding exterior construction with 2,167 square feet of living area. The dwelling was constructed in 1923. Features of the home include a basement finished with finished area, central air conditioning, a fireplace and a 616 square foot garage. The property has a 12,950 square foot site and is located in Lake Forest, Shields 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 .29 of a mile from the subject. The comparables have sites ranging in size from 8,300 to 11,140 square feet of land area and are improved with 1.5-story or 2-story dwellings of wood siding or stucco exterior construction that were built from 1913 to 1933. Comparables #1 and #3 have reported effective years built of 1941 and 1931, respectively. The dwellings range in size from 1,910 to 2,579

square feet of living area. The comparables have basements, two of which have finished area. The comparables each have central air conditioning, one or two fireplaces and a garage ranging in size from 396 to 520 square feet of building area. The comparables sold from February to September 2020 for prices ranging from \$499,000 to \$590,000 or from \$211.32 to \$261.26 per square foot of living area, including land.

The appellant also indicated the subject was an owner-occupied dwelling.

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 \$216,204. The subject's assessment reflects a market value of \$650,238 or \$300.06 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. The board of review also reported that 2019 was the first year of the General Assessment Cycle for the subject property and an equalization factor of .9945 for tax year 2021 was applied to non-farm properties in Shields Township.

The Property Tax Appeal Board takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board under Docket Number 19-02907.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$213,409 based on the evidence submitted by the parties. The Property Tax Appeal Board also takes judicial notice that property was the subject matter of an appeal under Docket Number 20-000234 that disclosed an equalization factor of 1.0187 was applied in Shields Township for the 2020 tax year.

### **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).

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-02907.001-R-1 in which a

decision was issued based upon an agreement between the parties reducing the subject's assessment to \$213,409. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2021 tax years are within the same general assessment period and an equalization factors of 1.0187 and .9945 were applied in Shields Township for the 2020 and 2021 tax years, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2019 decision results in an assessment of \$216,204. ( $\$213,409 \times 1.0187 \times .9945 = \$216,204$ ) which is equal to the subject's final 2021 assessment as established by the board of review. Considering the statutory mandates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board finds no change 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:

August 22, 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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