



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

APPELLANT: Thomas Vallone
DOCKET NO.: 21-02185.001-R-1
PARCEL NO.: 16-09-103-004

The parties of record before the Property Tax Appeal Board are Thomas Vallone, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby **Dismisses** the above-referenced appeal of the assessment as established by the **Lake** County Board of Review for failure to satisfy the burden of going forward.

LAND: Dismissed
IMPR.: Dismissed
TOTAL: Dismissed

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 two-story dwelling of brick and wood siding exterior construction with 2,912 square feet of living area. The dwelling was constructed in 1971. Features of the home include a finished basement, central air conditioning, a fireplace and a garage containing 529 square feet of building area. The property has an approximately 20,150 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant, through counsel, filed the appeal contending overvaluation and marked "Comparable Sales" as the basis of the appeal. The appellant's submission included a memorandum and a map depicting the locations of five properties in relation to the subject. The appellant's submission did not include a completed sales comparison grid or any information regarding comparable sales.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$237,429. In support of the assessment, the board of review submitted information on five comparable sales.

By email dated May 23, 2023, the Board advised counsel that no evidence was filed in this appeal and was given seven days to submit its comparable sales evidence. Counsel did not respond to the Board by the stated deadline.

Conclusion of Law

Based on this record the Board finds the appellant's submission is insufficient as a matter of law to challenge the correctness of the assessment. As a result, the Board finds the appellant failed to satisfy the burden of going forward with substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property as required by section 1910.63(b) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.63(b)).

Section 1910.63(b) of the rules of the Property Tax Appeal Board provides:

Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal.

After reviewing the written documentation filed in this matter, the Board finds the appellant's submission is insufficient to challenge the correctness of the assessment. As a result, the Board finds the appellant has failed to satisfy the burden of going forward and the appeal is hereby **dismissed**.

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:

July 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

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