



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

APPELLANT: Phillip Pinello
DOCKET NO.: 21-02276.001-R-2
PARCEL NO.: 16-03-402-026

The parties of record before the Property Tax Appeal Board are Phillip Pinello, 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 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: \$174,533
IMPR.: \$298,631
TOTAL: \$473,164

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 exterior construction with 5,286 square feet of living area. The dwelling was constructed in 1987. Features of the home include a basement, central air conditioning, three fireplaces, a garage with 1,161 square feet of building area and an 800 square foot inground swimming pool.¹ The property has a 58,160 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 five comparable sales that have the same assessment neighborhood code as the subject and are located within .52 of a mile from the subject property. The comparables have sites that range in size from 40,250 to 57,350 square feet of land area.

¹ The size of the subject's inground swimming pool is found in the property record card provided by the board of review.

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 4,533 to 6,112 square feet of living area. The dwellings were built from 1975 to 1987 with comparables #1, #2 and #5 having a reported effective ages of either 1978 or 1982. The comparables each have a basement, four of which have finished area. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 700 to 1,008 square feet of building area. Two comparables each have an inground swimming pool and comparable #2 has a bath house. The comparables sold from November 2019 to June 2020 for prices ranging from \$640,000 to \$1,250,000 or from \$140.23 to \$241.94 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$357,580, which would reflect a market value of \$1,072,847 or \$202.96 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 \$473,164. The subject's assessment reflects a market value of \$1,423,050 or \$269.21 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 support of its contention of the correct assessment, the board of review submitted information on five comparable sales that are located within .93 of a mile from the subject property and two of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 32,870 to 47,740 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of stucco, wood siding, brick and wood siding or stucco and brick exterior construction ranging in size from 4,979 to 6,189 square feet of living area. The dwellings were built from 1959 to 2017 with comparables #1, #2 and #3 having reported effective ages of 1993, 1969 and 1981, respectively. The comparables each have a basement, four of which have finished area. Each comparable has central air conditioning, two to four fireplaces and a garage ranging in size from 760 to 1,025 square feet of building area. Comparable #4 has an inground swimming pool. The comparables sold from April 2020 to September 2021 for prices ranging from \$1,100,000 to \$2,500,000 or from \$204.20 to \$441.15 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a copy of the board of review's grid analysis highlighting the differences between the board of review comparables and the subject.

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. The Board has given less weight to the appellant's #3, #4 and #5, as well as board of review comparables #1, #2 and #5 due to differences from the subject in dwelling size or age.

The Board finds the parties' remaining comparables are similar to the subject in location, dwelling size, design, age and some features. However, the Board finds three comparables have finished basement area, not a feature of the subject and one comparable lack an inground swimming pool, a feature of the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from November 2019 to September 2021 for prices ranging from \$770,000 to \$1,725,000 or from \$160.45 to \$325.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,423,050 or \$269.21 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:

October 17, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Phillip Pinello, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085