



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

APPELLANT: Dominick Martelli  
DOCKET NO.: 21-03591.001-R-1  
PARCEL NO.: 14-21-202-017

The parties of record before the Property Tax Appeal Board are Dominick Martelli, the appellant, by attorney Brianna L. Golan, of Golan Christie Taglia LLP 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:** \$23,674  
**IMPR.:** \$110,133  
**TOTAL:** \$133,807

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 2,219 square feet of living area. The dwelling was constructed in 1988 and is approximately 33 years old. Features of the home include a basement, central air conditioning, one fireplace and a 504 square foot garage. The property has a 10,020 square foot site and is located in Lake Zurich, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables located within .60 of a mile from the subject property. The comparables have sites ranging in size from 10,050 to 11,645 square feet of land area and are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,389 to 2,709 square feet of living area. The homes are either 29 or 30 years old. Each comparable has a basement, central air conditioning, one fireplace, and a garage

ranging in size from 440 to 483 square feet of building area. The comparables were reported to have sold from May 2019 to October 2020 for prices ranging from \$390,000 to \$443,000 or from \$144.82 to \$169.95 per square foot of living area, land included. 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 \$133,807. The subject's assessment reflects a market value of \$402,427 or \$181.36 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 located within .26 of a mile from the subject property. The comparables have sites ranging in size from 10,010 to 14,140 square feet of land area and are improved with 1-story<sup>1</sup> or 2-story dwellings of wood siding exterior construction ranging in size from 1,924 to 2,540 square feet of living area. The dwellings were built in 1988 or 1992 with comparable #3 having an effective age of 1991. Each comparable has a basement, central air conditioning, one fireplace and a garage with 440 or 504 square feet of building area. The comparables sold from November 2020 to September 2021 for prices ranging from \$425,000 to \$490,000 or from \$187.01 to \$220.89 per square foot of living area, land included. 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 information on nine comparable sales. The Board gives less weight to the appellant's comparables along with board of review comparables #3, #4, and #5 due to differences in dwelling size when compared to the subject. Furthermore, appellant's comparables #3 and #4 sold in 2019 which is less proximate in time to the January 1, 2021 assessment date than the other sales in the record. The Board finds the best evidence of market value to be board of review comparables #1 and #2 which sold proximate in time to the assessment date at issue and are identical to the subject in age, dwelling size and most features. These comparables sold in July and September 2021 for prices of \$480,000 and \$490,000 or for \$216.31 and \$220.82 per square foot of living area, land included. The subject's assessment reflects a market value of \$402,427 or \$181.36 per square foot of living area, land included, which falls considerably below the two best comparable sales in this record on overall market value and price per square foot. Based on this record, the Board finds no change in the subject's assessment is justified.

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<sup>1</sup> The Board finds comparables #3 and #5 have ground floor areas of 802 and 670 square feet with above ground areas of 2,540 and 1,924 square feet, respectively, suggesting these dwelling are part-story in design.



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:

November 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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