



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

APPELLANT: Christine Bruno
DOCKET NO.: 21-04193.001-R-1
PARCEL NO.: 07-06-309-025

The parties of record before the Property Tax Appeal Board are Christine Bruno, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$24,708
IMPR.: \$99,856
TOTAL: \$124,564

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 wood siding exterior construction with 3,664 square feet of living area. The dwelling was constructed in 2000. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 648 square foot garage. The property has an approximately 14,600 square foot site and is located in Lake Villa, Warren 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 0.39 of a mile from the subject property. The comparables have sites that range in size from 13,926 to 15,246 square feet of land area and are improved with two-story dwellings of wood frame exterior construction ranging in size from 3,192 to 4,108 square feet of living area. The dwellings were built in 1998 or 2000. Each comparable has an unfinished basement, central air conditioning, one fireplace

and a garage ranging in size from 620 to 660 square feet of building area. The properties sold from April to October 2020 for prices ranging from \$325,000 to \$412,000 or from \$100.05 to \$104.23 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$124,564 which reflects a market value of \$373,729 or \$102.00 per square foot of living area, land included, when applying 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 \$136,454. The subject's assessment reflects a market value of \$410,388 or \$112.01 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 0.40 of a mile from the subject property. The comparables have sites that range in size from 11,330 to 20,910 square feet of land area and are reported to be improved with one-story or two-story dwellings¹ of wood siding exterior construction ranging in size from 3,550 to 4,100 square feet of living area. The homes were built from 1996 to 2001. Each comparable has a basement, with four having finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 619 to 830 square feet of building area. Comparable #1 has an inground swimming pool. The properties sold from August 2020 to February 2022 for prices ranging from \$445,000 to \$485,000 or from \$116.59 to \$134.16 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 met this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine comparable sales for the Board's consideration. The Board gives less weight to board of review comparables #1, #3, #4 and #5 which have finished basement area unlike the subject. Furthermore, board of review comparable #1 has an inground swimming pool, not a feature of the subject. The Board also gives less weight to board of review comparable #2 which sold in February 2022, less proximate in time to the January 1, 2021 assessment date than other properties in the record.

The Board finds the best evidence of market value to be the appellant's comparables which sold proximate in time to the assessment date at issue and are more similar to the subject in location,

¹ Board of review comparable #2 is reported to be a one-story dwelling. However, the dwelling is further described as having ground floor living area of 986 square feet and above ground living area of 3,550 square feet, suggesting the property is at least part two-story.

age, design, dwelling size and other features. These comparables sold from April to October 2020 for prices ranging from \$325,000 to \$412,000 or from \$100.05 to \$104.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$410,388 or \$112.01 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on an overall market value basis but above the range on a per square foot basis. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment, commensurate with the request, 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: January 16, 2024



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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