



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

APPELLANT: Ernest Tolli
DOCKET NO.: 21-04381.001-R-1
PARCEL NO.: 11-16-204-007

The parties of record before the Property Tax Appeal Board are Ernest Tolli, 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: \$204,860
IMPR.: \$137,363
TOTAL: \$342,223

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 one-story dwelling of brick exterior construction with 2,959 square feet of living area. The dwelling was constructed in 1991. Features of the home include a basement, central air conditioning, a fireplace and an 855 square foot garage. The property has a 27,046 square foot lakefront¹ site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales that are located from .41 of a mile to 2.05 miles from the subject property. The comparables have sites that range in size from 10,138 to 40,051 square feet of land area. The comparables are improved with one-story dwellings of

¹ According to the board of review's description and the aerial photograph of the subject, the subject site has lake frontage on Lake Minear, which was unrefuted by the appellant.

frame, brick or frame and brick exterior construction ranging in size from 2,501 to 3,285 square feet of living area. The dwellings were built from 1970 to 1999 with comparable #1, the oldest comparable, having a reported effective age of 1983. The comparables each have a basement, one of which is a walk-out. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 576 to 652 square feet of building area. The comparables sold from April 2020 to April 2021 for prices ranging from \$530,000 to \$615,000 or from \$179.60 to \$215.19 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$342,223, which would reflect a market value of \$1,026,772 or \$347.00 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 \$410,447. The subject's assessment reflects a market value of \$1,234,427 or \$417.18 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 written response to the appeal, the board of review contended that the subject property is a custom built lakefront home on Lake Minear in Libertyville, Libertyville Township as depicted in the attached aerial photo. The board of review argued that none of the appellant's comparables are lakefront properties but are located in typical residential tract subdivisions. The board of review asserted that the appellant's comparables are not remotely comparable to the subject property, which is clearly illustrated by the difference in land value between the subject and the comparables. The board of review also argued that the appellant's comparable #2 backs up to a double set of high voltage power lines and the appellant's comparable #3 backs up to commercial properties on Illinois Highway 21.

The board of review did not provide any market value evidence in support of its assessment to address the appellant's overvaluation argument.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains three suggested comparable sales submitted by the appellant for the Board's consideration, along with criticisms by the board of review that none of these comparables are lakefront properties like the subject and are thus dissimilar. More importantly, however, the board of review did not provide any market value evidence, such as similar comparable sales data in order to support its assessment. The Property Tax Appeal Board is not to afford prima facie weight to the findings and conclusions of fact made by the board of review (Mead v. Board

of Review of McHenry County, 143 Ill. App. 3d 1088 (2nd Dist. 1986); Western Illinois Power Cooperative, Inc. v. Property Tax Appeal Board, 29 Ill. App. 3d 16 (4th Dist. 1975). The decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence. (35 ILCS 16-185; Commonwealth Edison Co. v. Property Tax Appeal Board, 102 Ill. 2d 443 (1984); Mead, 143 Ill. App. 3d 1088.) A taxpayer seeking review at the Property Tax Appeal Board from a decision of the board of review does not have the burden of overcoming any presumption that the assessed valuation was correct. (People ex rel. Thompson v. Property Tax Appeal Board, 22 Ill. App. 3d 316 (2nd Dist. 1974); Mead, 143 Ill. App. 3d 1088.)

The Board finds none of the appellant's comparables have lakefront sites, like the subject. Nevertheless, the Board has given less weight the appellant's comparable #1 due to its location being more than two miles away from the subject and its considerably older dwelling age, when compared to the subject.

The Board finds on this limited record that the best evidence of market value is appellant's comparable sales #2 and #3. Recognizing that neither of these comparables are lakefront properties necessitating upward adjustments to make them more equivalent to the subject, these comparables sold in April 2021 and April 2020 for prices of \$530,000 and \$615,000 or for \$211.92 and \$215.19 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,234,427 or \$417.18 per square foot of living area, including land, which is greater than the most similar comparable sales in the record both in terms of overall market value and on a price per square foot basis. On this limited record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is justified.

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

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