



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

APPELLANT: Armando Saltiel  
DOCKET NO.: 21-04398.001-R-1  
PARCEL NO.: 11-17-100-027

The parties of record before the Property Tax Appeal Board are Armando Saltiel, 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 **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:** \$101,755  
**IMPR.:** \$314,125  
**TOTAL:** \$415,880

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 6,363 square feet of living area.<sup>1</sup> The dwelling was constructed in 1998. Features of the home include a basement, central air conditioning, two fireplaces, a 1,152 square foot garage and a 576 square foot inground swimming pool. The property has an approximately 38,955 square foot 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 .26 of a mile to 2.31 miles from the subject property. The comparables have sites that range in size from 28,444

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<sup>1</sup> The Board finds the best description of the subject dwelling's exterior construction and site size are found in the subject's property record card provided by the board of review, where the dwelling is reported to be of wood siding construction and the dimensions of the site are reported to be 105' x 371' or 38,955 square feet of land area.

to 47,040 square feet of land area. The comparables are improved with two-story dwellings of frame, brick or brick and frame exterior construction ranging in size from 5,222 to 5,964 square feet of living area. The dwellings were built from 1986 to 2004. Each comparable has a basement, central air conditioning, one or four fireplaces and a garage ranging in size from 752 to 1,210 square feet of building area. Two comparables each have an inground swimming pool. The comparables sold from March to December 2020 for prices ranging from \$875,000 to \$1,200,000 or from \$146.71 to \$208.77 per square foot of living area, including land.

Counsel for the appellant indicated that there were no like kind sales in the subject's neighborhood due to its larger dwelling size and noted differences between the appellant's comparables and the subject. The appellant's counsel recommends a reduction in the subject's assessment based on the lower sale prices and adjustments to the comparables.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$409,312, which would reflect a market value of \$1,228,059 or \$193.00 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 \$415,880. The subject's assessment reflects a market value of \$1,250,767 or \$196.57 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 three comparable sales that are located from .20 of a mile to 2.81 miles from the subject property and one of which has the same assessment neighborhood code as the subject. Three comparables have sites that range in size from 20,040 to 51,400 square feet of land area. No site size was provided for board of review comparable #1.<sup>2</sup> The comparables are improved with two-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 5,296 to 6,116 square feet of living area. The dwellings were built from 1999 to 2011. Each comparable has a basement, central air conditioning, one to four fireplaces and a garage ranging in size from 817 to 1,194 square feet of building area. Comparable #1 has an inground swimming pool and a bath house. Comparable #4 has an inground swimming pool and a hot tub. The comparables sold from October 2019 to April 2021 for prices ranging from \$1,150,000 to \$1,540,000 or from \$204.01 to \$273.79 per square foot of living area, including land. 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

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<sup>2</sup> The Board finds that although no site size was provided for board of review comparable #1, the property is located in the same assessment neighborhood code as the subject and its land assessment is identical to the subject's land assessment, suggesting the lot size is similar to the subject.

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 a total of six comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #2, as well as board of review comparable #2 which differ from the subject in dwelling size and/or age. The Board has also given less weight to the appellant's comparable #3 and board of review comparable #4 due to their distant locations from the subject being more than two miles away.

The Board finds the best evidence of market value to be board of review comparables #1 and #3. Despite that board of review comparable #1 is a somewhat dated sale and board of review comparable #3 lacks an inground swimming, a feature of the subject, these two comparables are overall more similar to the subject in location, dwelling size, design and age. These two comparables sold in October 2019 and November 2020 for prices of \$1,359,000 and \$1,540,000 or for \$234.76 and \$251.80 square feet of living area, including land. The subject's assessment reflects a market value of \$1,250,767 or \$196.57 per square foot of living area, including land, which falls below the two 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 a reduction in the subject's assessment is not 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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COUNTY

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