



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

APPELLANT: Albert Carrino
DOCKET NO.: 21-04471.001-R-1
PARCEL NO.: 14-13-301-022

The parties of record before the Property Tax Appeal Board are Albert Carrino, 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: \$96,105
IMPR.: \$164,353
TOTAL: \$260,458

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 brick exterior construction with 4,486 square feet of living area. The dwelling was constructed in 1991. Features of the home include a full basement, central air conditioning, two fireplaces and a 792 square foot garage. The property has an approximately 69,860 square foot site and is located in Long Grove, Ela 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 located in Long Grove, two of which are located in the same assessment neighborhood code as the subject property. In a brief, appellant's counsel pointed out that two of the comparables are superior to the subject in the number of bath fixtures, one has a larger basement and garage than the subject, and one has more fireplaces and a larger deck/patio than the subject. The three comparable parcels range in size

from 40,290 to 68,400 square feet of land area which are improved with two-story dwellings of brick exterior construction. The homes were built between 1990 and 2004 and range in size from 3,985 to 5,227 square feet of living area. Each comparable has a basement, one of which is a walkout style. Features include central air conditioning, two or three fireplaces and a garage ranging in size from 782 to 960 square feet of building area. The comparables sold from March to November 2020 for prices ranging from \$525,000 to \$885,000 or from \$118.06 to \$170.64 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$254,181 which would reflect a market value of \$762,619 or \$170.00 per square foot of living area, including land, 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 \$260,458. The subject's assessment reflects a market value of \$783,332 or \$174.62 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 located in Long Grove and within the same assessment neighborhood code as the subject. The comparable parcels range in size from 51,590 to 71,570 square feet of land area which are improved with either one-story¹ or two-story dwellings of brick or wood siding and brick exterior construction. The homes were built between 1993 and 2000 and range in size from 4,735 to 5,204 square feet of living area. Each comparable has a basement, central air conditioning, two or three fireplaces and a garage ranging in size from 920 to 1,103 square feet of building area. Comparable #3 also has an inground swimming pool. The comparables sold from September 2020 to November 2021 for prices ranging from \$850,000 to \$1,007,000 or from \$179.36 to \$193.50 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 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 parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable

¹ Although board of review comparable #1 is described as a one-story dwelling, the details indicate a ground level area of 2,376 square feet but a total living area of 4,739 square feet which indicates that this home is a two-story design.

#2 and board of review comparables #2 and #3 due to differences in dwelling size, newer age and/or an inground swimming pool amenity when compared to the subject property.

The Board finds the best evidence of market value in the record to be appellant's comparables #1 and #3 along with board of review comparable #1, each of which are similar to the subject in location, age, dwelling size and most features. These comparables sold from March 2020 to March 2021 for prices ranging from \$525,000 to \$850,000 or from \$118.06 to \$179.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$783,332 or \$174.62 per square foot of living area, including land, which is within the range of the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence and after considering appropriate adjustments to the three best comparable sales 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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