



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

APPELLANT: Dominic Venturi  
DOCKET NO.: 21-04667.001-R-1  
PARCEL NO.: 11-17-105-006

The parties of record before the Property Tax Appeal Board are Dominic Venturi, 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:** \$77,415  
**IMPR.:** \$137,078  
**TOTAL:** \$214,493

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 is improved with a two-story dwelling of wood siding exterior construction containing 3,013 square feet of living area. The dwelling was built in 1981. Features of the property include an unfinished basement, central air conditioning, three fireplaces, an attached garage with 506 square feet of building area, and an inground swimming pool. The property has a 20,160 square foot site and is in Libertyville, Libertyville Township, Lake County.

The appellant contends inequity with respect to the land assessment as the basis of the appeal. The appellant is not contesting the subject's improvement assessment. In support of this argument the appellant submitted information on twelve equity comparables each improved with a two-story single-family dwelling. The comparables have the same assessment neighborhood code as the subject and are located from .02 to .12 miles from the subject property. These properties have sites ranging in size from 19,693 to 20,531 square feet of land area. The land

assessments were either \$69,673 or \$77,415 and ranged from \$3.43 to \$3.92 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$69,841.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$214,493. The subject property has a land assessment of \$77,415 or \$3.84 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with two-story dwellings. Board of review comparables #3, #4 and #5 are the same properties as appellant's comparables #8, #12, and #1, respectively. The comparables have the same assessment neighborhood code as the subject and are located from .07 to .15 miles from the subject property. These properties have sites ranging in size from 19,770 to 24,060 square feet of land area. Each comparable has a land assessment of \$77,415 and ranged from \$3.22 to \$3.92 per square foot of land area.

The board of review also submitted a copy of a Multiple Listing Service listing for the subject disclosing the property was placed on the market on June 24, 2022, for a price of \$825,000. As this evidence does not address the appellant's assessment equity argument and the listing was 18 months after the assessment date at issue, the Property Tax Appeal Board will give this evidence no further consideration.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 information on fourteen comparables to support their respective positions, with three comparables being common to the parties. The comparables are similar to the subject in location and were generally similar to the subject in land area. These properties have land assessments of \$69,673 or \$77,415 and ranged from \$3.22 to \$3.92 per square foot of land area. Six of the comparables have land assessments of \$77,415. The subject's land assessment of \$77,415 or \$3.84 per square foot of land area falls within the range established by the comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and 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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