



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

APPELLANT: Joseph & Lennette Caliendo
DOCKET NO.: 21-05122.001-R-1
PARCEL NO.: 06-21-102-011

The parties of record before the Property Tax Appeal Board are Joseph & Lennette Caliendo, the appellants, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$11,241
IMPR.: \$49,155
TOTAL: \$60,396

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2-story dwelling of brick exterior construction with 2,372 square feet of living area.¹ The dwelling was constructed in 1927. Features of the home include a basement, two full baths and a 320 square foot garage. The property has an approximately 13,940 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal of the subject property. The appraiser developed the sales comparison approach to value using

¹ The parties differ slightly as to the dwelling size of the subject property, the Board finds the best evidence of size is found in the subject's property record card provided by the board of review, which is further supported by Section III of the residential appeal petition. The appellants' appraisal sets forth a dwelling size of 2,33 square feet of living area supported by a schematic drawing.

three comparable sales located from .54 to 1.34 miles from the subject property and have varying degrees of similarity when compared to the subject. The comparables sold from April to August 2019 for prices ranging from \$164,900 to \$182,000 or from \$57.68 to \$110.37 per square foot of living area, including land. After considering adjustments to the comparables for sales or financing concessions and for differences from the subject in location, room count, gross living area and other features, the appraiser arrived at an opinion of value of \$169,000 as of January 1, 2020. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$60,396. The subject's assessment reflects an estimated market value of \$181,642 or \$76.58 per square foot of living area including land when applying the 2021 three-year average median level of assessment for Lake County of 33.25%.

In support of its contention of the correct assessment, the board of review submitted five comparable sales located within the .97 of a mile from the subject property and one comparable has the same assessment neighborhood code as the subject. The comparables have sites that range in size from 4,600 to 13,940 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of vinyl siding exterior construction ranging in size from 1,884 to 2,510 square feet of living area. The comparables were built from 1927 to 1943 with comparables #1 and #3 having reported effective ages of 1960 and 1956, respectively. Comparable #4 has a basement and four comparables each have either a crawl space or a concrete slab foundation. Three comparables have central air conditioning, one comparable has a fireplace and four comparables each have a garage ranging in size from 306 to 672 square feet of building area. The comparables sold from June 2020 to August 2021 for prices ranging from \$169,000 to \$275,000 or from \$83.15 to \$113.31 per square foot of living area including land.

With respect to the appellants' evidence, the board of review argued that the appellants' appraisal has an effective date of January 1, 2020, which is out of date and not relevant to the subject's current assessment period.

Based on this evidence, the board of review requested no change in the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The appellants submitted an appraisal estimating the subject property had a market value of \$169,000 as of January 1, 2020 and the board of review submitted five comparable sales in support of their respective positions before the Property Tax Appeal Board. The Board has given less weight to the conclusion of value found in the appellants' appraisal report, due to the three

comparable sales contained in the report occurred in 2019, a date less proximate in time to the January 1, 2021 assessment date at issue than are the sales presented by the board of review.

The board of review submitted five comparables for the Board's consideration, which sold more proximate in time to the assessment date at issue. The Board has given less weight to board of review comparables #2 and #5 due to their smaller dwelling sizes when compared to the subject. The Board finds board of review comparables #1, #3 and #4 are similar to the subject in location and dwelling size but have varying degrees of similarity to the subject in site size, design, age and features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from July 2020 to August 2021 for prices ranging from \$185,000 to \$275,000 or from \$83.15 to \$113.31 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$181,642 or \$76.58 per square foot of living area including land, which falls below the range established by the best comparable sales in the record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment 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: February 20, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Joseph & Lennette Caliendo, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085