



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

APPELLANT: Phillip Pinello
DOCKET NO.: 22-00304.001-R-1
PARCEL NO.: 16-05-301-049

The parties of record before the Property Tax Appeal Board are Phillip Pinello, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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: \$270,405
IMPR.: \$189,330
TOTAL: \$459,735

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 2022 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 and wood siding exterior construction with 6,014 square feet of living area. The dwelling was built in 2008. Features of the home include an unfinished basement, central air conditioning, four fireplaces, an 830 square foot attached garage, and a 260 square foot detached garage. The home also features an 800 square foot inground swimming pool. The property has an approximately 96,700 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located in different assessment neighborhood codes than the subject property and are within 0.79 of a mile from the subject. The properties have sites that range in size from 59,240 to 72,750 square feet of land area. The comparables are improved with 1.75-story or 2-story dwellings of brick or brick and wood siding

exterior construction ranging in size from 5,538 to 6,293 square feet of living area. The homes were built from 1988 to 1990. The comparables each have a basement with three having finished area. Each comparable has central air conditioning, two or three fireplaces, and an attached garage that ranges in size from 910 to 1,701 square feet of building area. The comparables sold from January to December 2020 for prices ranging from \$995,000 to \$1,200,000 or from \$171.76 to \$191.37 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$372,811 which reflects a market value of \$1,118,545 or \$185.99 per square foot of living area, land included, 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 \$459,735. The subject's assessment reflects a market value of \$1,379,343 or \$229.36 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in the same neighborhood code as the subject property and which are within 0.54 of a mile from the subject. The properties have sites that range in size from 52,270 to 100,190 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 5,849 to 8,131 square feet of living area. The dwellings were built from 1925 to 1996 and have effective ages ranging from 1989 to 2003. Four comparables each have a basement with finished area and one comparable has a concrete slab foundation. Each comparable has central air conditioning, three or four fireplaces, and an attached garage that ranges in size from 640 to 1,450 square feet of building area. Comparables #1 through #4 each have an inground swimming pool. The comparables sold from June 2019 to November 2021 for prices ranging from \$1,290,000 to \$2,825,000 or from \$220.55 to \$434.58 per square foot of living area, land included. 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 ten comparable sales to support their respective positions. The Board gives less weight to the appellant's comparables #1, #2, #3, and #5 as well as board of review comparables #1, #3, #4, and #5 due to substantial differences from the subject in dwelling size, foundation type, and/or which have either a 2019 or a 2020 sale date occurring less

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

proximate in time to the subject's January 1, 2022 assessment date at issue than other sales in this record.

The Board finds the best evidence of market value to be the appellant's comparable #4 and board of review comparable #2 which sold proximate to the subject's assessment date and are relatively similar to the subject in location, design, dwelling size, and some features. However, the appellant's comparable #4 is a smaller, older home than the subject with a smaller site size and which lacks basement finish, a feature of the subject, suggesting adjustments for these differences would be required to make it more equivalent to the subject. In addition, board of review comparable #2 is a larger, older home than the subject with a smaller site size and which has basement finish, unlike the subject, suggesting appropriate adjustments for these differences would be required to make it more equivalent to the subject. Nevertheless, these two properties sold in December 2020 and November 2021 for prices of \$1,030,000 and \$2,800,000 or for \$185.99 and \$434.58 per square foot of living area, land included. The subject's assessment reflects a market value of \$1,379,343 or \$229.36 per square foot of living area, land included, which is bracketed by the two best comparable sales in this record. Based on this record and after considering appropriate adjustments to the two best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not 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

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