



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

APPELLANT: Brunella Valentino
DOCKET NO.: 22-00845.001-R-1
PARCEL NO.: 13-21-103-042

The parties of record before the Property Tax Appeal Board are Brunella Valentino, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$42,259
IMPR.: \$133,805
TOTAL: \$176,064

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 frame and brick construction with 3,440 square feet of living area. The dwelling was constructed in 2001 and is approximately 21 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 693 square foot garage. The property has an approximately 17,860 square foot site and is located in Fox River Grove, Cuba Township, Lake County.

The appellant contends assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of wood siding exteriors ranging in size from 2,795 to 3,650 square feet of living area. The dwellings range in age from 19 to 29 years old. Each home has a partially finished basement, central air conditioning, a fireplace, and a garage

ranging in size from 431 to 880 square feet of building area. One comparable has a swimming pool. The comparables have improvement assessments ranging from \$100,050 to \$125,608 or from \$29.42 to \$35.80 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$176,064. The subject property has an improvement assessment of \$133,805 or \$38.90 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story homes of brick and frame construction each containing 3,440 square feet of living area. The dwellings were built from 2000 to 2003. Each home has a basement, four with finished area. Each home also has central air conditioning, a fireplace, and a garage with 693 square feet of building area. The comparables have improvement assessments ranging from \$134,838 to \$148,181 or from \$39.20 to \$43.08 per square foot of living area.

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). 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 nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #4 due to its significantly smaller dwelling size relative to the subject dwelling and further based on having a swimming pool, an amenity the subject property lacks. The Board also gave reduced weight to board of review comparable #1 due to its lack of finished basement area, dissimilar to the subject's partially finished basement.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, and #3, along with the board of review comparables #2 through #5 which are similar to the subject in location, design, dwelling size, age, and features. These comparables have improvement assessments that range from \$107,392 to \$148,181 or from \$29.42 to \$43.08 per square foot of living area. When further considering the board of review comparables which are identical to the subject in dwelling size, garage size, and other features, this results in a tighter assessment range from \$134,838 to \$148,181 or from \$39.20 to \$43.08 per square foot of living area. The subject's improvement assessment of \$133,805 or \$38.90 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis. The subject's improvement assessment is particularly supported when considering the comparables that are identical to the subject in dwelling and garage sizes. Based on this record, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds that the subject's improvement is equitably assessed and, therefore, no reduction in the subject's improvement 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

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