



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

APPELLANT: Julie Galassini
DOCKET NO.: 22-01041.001-R-1
PARCEL NO.: 15-14-205-003

The parties of record before the Property Tax Appeal Board are Julie Galassini, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Chicago; 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: \$67,613
IMPR.: \$205,126
TOTAL: \$272,739

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 wood siding and brick exterior construction with 3,990 square feet of living area. The dwelling was built in 1987, is approximately 35 years old, and has an effective age of 1989. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a garage with 1,080 square feet of building area. The property has an approximately 22,179 square foot site and is located in Lincolnshire, Vernon 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 the same assessment neighborhood code as the subject property and within 0.38 of a mile from the subject. The properties have sites that range in size from 20,159 to 45,243 square feet of land area. The comparables are improved with 2-story dwellings of brick or brick and frame exterior

construction ranging in size from 3,400 to 4,546 square feet of living area. The homes were built from 1983 to 1991 with comparable #2 having an effective age of 1992. The comparables each have a basement with four having finished area. Each comparable has central air conditioning, one to three fireplaces, and a garage that ranges in size from 576 to 804 square feet of building area. Comparable #3 has a hot tub. The comparables sold from April 2020 to August 2021 for prices ranging from \$575,000 to \$900,000 or from \$169.12 to \$197.98 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$240,067 which reflects a market value of \$720,273 or \$180.52 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 \$272,739. The subject's assessment reflects a market value of \$818,299 or \$205.09 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

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 within 0.42 of a mile from the subject. The properties have sites that range in size from 20,210 to 26,350 square feet of land area. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,262 to 4,073 square feet of living area. The dwellings were built from 1979 to 1988 with comparables #2 and #4 having effective ages of 1989 and 1984, respectively. The comparables each have a basement with four having finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage that ranges in size from 484 to 877 square feet of building area. The comparables sold from April to November 2022 for prices ranging from \$870,000 to \$1,050,000 or from \$223.42 to \$268.13 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 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 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, and #3 which sold in 2020 and thus are less proximate in time to the subject's January 1, 2022 assessment date at issue than other comparable sales in this record. The Board also gives less weight to board of review comparable #5 which is a considerably smaller home than the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables which sold proximate in time to the subject's assessment date and are similar to the subject in location, design, age, dwelling size, and most features, except five of these comparables have basement finish, a feature the subject lacks suggesting downward adjustments would be required

to make them more equivalent to the subject. Nevertheless, these six properties sold from May 2021 to September 2022 for prices ranging from \$717,500 to \$1,050,000 or from \$187.43 to \$268.13 per square foot of living area, land included. The Board gives most weight to board of review comparable #4 as it is the only comparable that has an unfinished basement, like the subject, and which sold for \$870,000 or \$232.93 per square feet of living area, land included. The subject's assessment reflects a market value of \$818,299 or \$205.09 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record and is well supported by the most similar comparable, board of review comparable #4, which is an older, smaller home, than the subject, as well as having a smaller basement and smaller garage. Based on this record and after considering appropriate adjustments to the 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: January 16, 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

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