



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

APPELLANT: Armando Saltiel
DOCKET NO.: 22-01365.001-R-1
PARCEL NO.: 11-17-100-027

The parties of record before the Property Tax Appeal Board are Armando Saltiel, the appellant, 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: \$103,994
IMPR.: \$321,036
TOTAL: \$425,030

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 is improved with a two-story dwelling of frame and brick exterior construction containing 6,363 square feet of living area. The dwelling was built in 1998. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and an attached garage with 1,152 square feet of building area. The property also has a 576 square foot inground swimming pool. The property has a 40,024 square foot site in Libertyville, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two-story dwellings of frame, brick or a combination of brick and frame construction that range in size from 5,222 to 5,964 square feet of living area. The homes were built from 1986 to 2004. Each comparable has a basement, central air conditioning, one or four fireplaces, and an attached garage ranging in

size from 752 to 1,210 square feet of building area. Comparables #1 and #2 have inground swimming pools with 800 square feet and 1,152 square feet of pool area, respectively. These properties have sites ranging in size from 28,444 to 47,040 square feet of land area and are located from approximately .26 to 2.31 miles from the subject property. The sales occurred from March to December 2020 for prices ranging from \$875,000 to \$1,200,000 or from \$146.71 to \$208.77 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$409,312.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$425,030. The subject's assessment reflects a market value of \$1,275,218 or \$200.41 per square foot of living area, land included, when using 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 six comparable sales set forth in two grids identified as Assessor Grid 1 and Assessor Grid 2. Assessor Grid 1 contains three comparable sales located in the subject's neighborhood that are improved with two-story dwellings of brick or frame and brick construction that range in size from 4,560 to 6,140 square feet of living area. The homes were built from 1994 to 1999 with the newest home having an effective construction date of 2006. Each comparable has an unfinished basement, central air conditioning, two or four fireplaces, and an attached garage ranging in size from 752 to 1,194 square feet of building area. Comparable #1 also has a 375 square foot carport, an 800 square foot inground swimming pool, and a bath house. These properties have sites ranging in size from 16,393 to 35,286 square feet of land area and are located along the same street and within three blocks of the subject property. These properties sold from October 2019 to March 2022 for prices ranging from \$1,014,000 to \$1,540,000 or from \$222.37 to \$256.22 per square foot of living area, including land.

Assessor Grid 2 contains three comparable sales improved with dwellings similar to the subject in size and located in close proximity to the subject property. The comparables are improved with two-story dwellings of frame or frame and brick construction that range in size from 5,793 to 6,493 square feet of living area. The homes were built from 1993 to 2013. Each comparable has an unfinished basement with one being a walk-out design, central air conditioning, three to six fireplaces, and an attached garage ranging in size from 761 to 1,011 square feet of building area. Comparables #1 and #2 also have inground swimming pools with 548 and 800 square foot of pool area, respectively. These properties have sites ranging in size from 12,500 to 27,081 square feet of land area and are located from .76 to 1.17 miles from the subject property. These properties sold from November 2020 to June 2022 for prices ranging from \$1,359,000 to \$2,600,000 or from \$234.59 to \$400.43 per square foot of living area, including land.

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

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

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 record contains nine sales submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables sales due to the sales occurring in 2020, not as proximate in time to the assessment date as the best sales in this record.

The Board gives less weight to Assessor Grid 1 comparables #1 and #3 due to the sales occurring in 2019 and 2020, not as proximate in time to the best sales in this record. Assessor Grid 1 comparable #2 is located in the subject's neighborhood but is improved with a home that is significantly smaller (1,738 square feet or approximately 27%) than the subject in dwelling size and has no inground swimming pool while the subject has an inground swimming pool, suggesting this comparable would require upward or positive adjustments to make it more equivalent to the subject property. Nevertheless, this property sold in March 2022 for a price of \$1,185,000 or \$256.22 per square foot of living area, including land. After considering the adjustments to this comparable for size and swimming pool, the Board finds the comparable is supportive of the subject's assessment which reflects a market value of \$1,275,218 or \$200.41 per square foot of living area, land included.

The Board gives less weight to Assessor Grid 2 sale #3 that sold in November 2020, not as proximate in time to the assessment date as the best sales in this record. The two remaining comparables are relatively similar to the subject dwelling in size, age and features. These properties sold in June 2022 and March 2022 for prices of \$1,550,000 and \$2,600,000 or for \$254.43 and \$400.43 per square foot of living area, including land, respectively. The subject's assessment reflecting a market value of \$1,275,218 or \$200.41 per square foot of living area, including land, is below these two comparables that are similar in size, which support the conclusion the subject property is not overvalued for assessment purposes.

In conclusion, based on the best sales in this record, the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the 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: 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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