



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

APPELLANT: Jaclyn Alberti  
DOCKET NO.: 22-01391.001-R-1  
PARCEL NO.: 03-21-404-013

The parties of record before the Property Tax Appeal Board are Jaclyn Alberti, 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:** \$30,795  
**IMPR.:** \$129,832  
**TOTAL:** \$160,627

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 exterior construction with 3,350 square feet of living area. The dwelling was constructed in 1993. Features of the home include a basement with finished area, central air conditioning, two fireplaces, a 216 square foot enclosed porch and a 725 square foot garage.<sup>1</sup> The property has an approximately 44,430 square foot site and is located in Green Oaks, Libertyville 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 within .27 of a mile from the subject property. The comparables have sites that range in size from 37,462 to 77,106 square feet of land area. The comparables are improved with 2-story dwellings that range in size from 2,744

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<sup>1</sup> The Board finds the best description of the subject is found in the evidence provided by the board of review, which contains the property record card and MLS data sheet for the subject disclosing the subject to have basement finished area and two fireplaces.

to 4,013 square feet of living area that were built from 1994 to 2001. The appellant reported that each comparable has a basement, one with finished area.<sup>2</sup> Each comparable has central air conditioning and one fireplace. The comparables sold from March 2020 to August 2021 for prices ranging from \$376,500 to \$582,000 or from \$118.66 to \$145.83 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$160,627. The subject's assessment reflects a market value of \$481,929 or \$143.86 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>3</sup>

In response to the appeal, the board of review submitted a "regridded enhanced detailed" grid analysis of the appellant's comparables disclosing that the comparables each have wood siding exterior construction and a garage ranging in size from 630 to 770 square feet of building area. The appellant's comparable #4 has an inground swimming pool. The board of review submitted a plat map disclosing that board of review comparable #2 has a larger site and a substantial amount of the land is located in a FEMA flood zone area.

In support of its contention of the correct assessment, the board of review submitted information on seven comparable sales. Comparable #7 is the same property as the appellant's comparable #3. The comparables are located within .76 of a mile from the subject property. The comparables have sites ranging in size from 42,690 to 200,740 square feet of land area. The comparables are improved with 2-story dwellings of either brick or wood siding exterior construction ranging in size from 2,774 or 3,748 square feet of living area that were built from 1993 to 1997. Six comparables have an unfinished basement, one comparable has a crawl space foundation. Each comparable has central air conditioning, either one or two fireplaces and a garage ranging in size from 600 to 1,327 square feet of building area. Comparable #4 has an inground swimming pool. The comparable sold from March 2021 to May 2022 for prices ranging from \$482,500 to \$575,000 or from \$140.53 to \$194.12 per square foot of living area, including land. 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.

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<sup>2</sup> The appellant submitted MLS data sheet for comparable #2 disclosing that the comparable has a basement with finished area and the comparable was rehabbed in 2013.

<sup>3</sup> 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.

The parties submitted a total of eleven comparable sales for the Board's consideration which includes the common comparable. The Board has given less weight to appellant's comparables #1, #2 and #5 which sold less proximate in time to the assessment date than the other comparables in this record. The Board gave reduced weight to appellant's comparable #4 as well as board of review comparables #1, #4 and #5 due to their dissimilar dwelling sizes, site size and/or foundation style when compared to the subject. Furthermore, appellant's comparable #4 as well as board of review comparable #4 each have an inground swimming pool, a feature that the subject lacks.

The Board finds the best evidence of market value to be the common comparable along with board of review's comparable #6. The Board finds that these comparables sold more proximate in time to the assessment date and are similar to the subject in design, age, dwelling size, and features. However, both comparables lack a finished basement area, suggesting upward adjustments would be necessary to make the comparables more equivalent to the subject. Nevertheless, these comparables sold in April and October 2021 for prices of \$465,000 and \$483,000 or \$140.53 and \$156.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$481,929 or \$143.86 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's 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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