



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

APPELLANT: Christopher Montalto
DOCKET NO.: 22-01660.001-R-1
PARCEL NO.: 15-17-407-020

The parties of record before the Property Tax Appeal Board are Christopher Montalto, 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: \$44,325
IMPR.: \$148,921
TOTAL: \$193,246

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 construction containing 3,405 square feet of living area. The dwelling was built in 1989. Features of the home include a basement with 1,318 square feet of finished area, central air conditioning, one fireplace, 2.5 bathrooms, and an attached garage with 405 square feet of building area. The property has a 13,351 square foot site located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on twelve equity comparables improved with two-story dwellings of frame construction that range in size from 3,360 to 3,530 square feet of living area. The homes were built from 1988 to 1991. Each comparable has a basement with from 1,080 to 1,440 square feet of finished area, central air conditioning, and a garage ranging in size from 405 to 703 square feet of building area. Eleven

of the comparables have one or two fireplaces and the comparables have 2.5, 3, 3.5 or 4.5 bathrooms. The comparables have the same assessment neighborhood code as the subject and are located from approximately .08 to .68 of a mile from the subject property with comparables #3, #7 and #8 being located along the same street and within the same block as the subject. These properties have improvement assessments ranging from \$108,780 to \$139,262 or from \$31.95 to \$39.93 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$125,134.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$193,246. The subject property has an improvement assessment of \$148,921 or \$43.74 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 improved with two story dwellings of frame construction each with 3,378 square feet of living area. The homes were built in 1988 or 1989. Each comparable has a basement with four having from 1,088 to 1,318 square feet of finished area, central air conditioning, one or two fireplaces, two or three full bathrooms, one or two half-bathrooms, and an attached garage with 405 square feet of building area. Comparable #5 also has an inground swimming pool and a hot tub. The comparables have the same assessment neighborhood code as the subject property and are located from .10 to .18 of a mile from the subject property with comparable #4 being located along the same street and within the same block as the subject. The comparables have improvement assessments ranging from \$147,767 to \$148,608 or from \$43.74 to \$43.99 per square foot of living area.

Conclusion of Law

The taxpayer 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). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 seventeen comparables submitted by the parties to support their respective positions. The comparables are similar to the subject in location and are improved with dwellings similar to the subject in age, style, size, and most features. These comparables have improvement assessments that range from \$108,780 to \$148,608 or from \$31.95 to \$43.99 per square foot of living area. The subject's improvement assessment of \$148,921 or \$43.74 per square foot of living area falls above the overall range but below the range on a per square foot of living area basis as established by the comparables in this record. The comparables that have the same number of bathrooms, same number of fireplaces, finished basement area, and the same size of garage as the subject, appellant's comparables #2 and #6 as well as board of review comparable #3, have improvement assessments ranging from \$123,047 to \$148,175 or from \$36.31 to \$43.86 per square foot of living area. The subject's improvement assessment is within this range on a per square foot of living area basis. The four comparables located along the same

street and within the same block of the subject property, appellant's comparables #3, #7, and #8 along with board of review comparable #4, have improvement assessments ranging from \$125,264 to \$148,608 or from \$37.08 to \$43.99 per square foot of living area. The subject's improvement assessment is within this range on a per square foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record, after considering all the comparables submitted by the parties with emphasis on those properties with the most similar features and those comparables with the most similar location, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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

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