



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

APPELLANT: Jim Scardino
DOCKET NO.: 22-01756.001-R-1
PARCEL NO.: 05-03-401-010

The parties of record before the Property Tax Appeal Board are Jim Scardino, 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: \$34,678
IMPR.: \$128,246
TOTAL: \$162,924

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 (4) improvements on one parcel of land.¹ Improvement #1 is a 1-story dwelling of wood siding exterior construction built in 1943 and has an effective age of 1963. It has 1,056 square feet of living area, an unfinished basement and central air conditioning. Improvement #2 is 1-story dwelling of wood siding exterior construction built in 1943 with 444 square feet of living area and has a crawl space foundation. Improvement #3 is a 1-story dwelling of wood siding exterior construction built in 1938 and has an effective age of 1972. It has 352 square feet of living area and a crawl space foundation. Improvement #4 is a 1-story dwelling of wood siding exterior construction built in 1933 and has an effective age of 1976. It has 1,104 square feet of living area and an unfinished basement. The four dwellings have a

¹ Additional descriptive details regarding the subject property were found in the board of review's evidence which consisted of four property record cards, none of which were refuted by the appellant in rebuttal.

combined total living area of 2,956 square feet. The property has a 12,828 square foot site and is located in Fox Lake, Grant 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 located from .75 of a mile to 2.42 miles from the subject and outside the assessment neighborhood code of the subject. The comparables have sites ranging in size from 7,309 to 165,659 square feet of land area that are improved with 2-story dwellings of frame exterior construction ranging in size from 1,480 to 1,527 square feet of living area. The dwellings were built from 1925 to 1948 and have basements, two of which are walkouts with finished area. Each comparable has central air conditioning. One comparable has two fireplaces. Two comparables each have a garage with either 1,176 or 1,550 square feet of building area. The appellant submitted Multiple Listing Service Sheets for the sales which disclosed they were recent rehabs in 2020, 2015 and 2010, respectively. The comparables sold from December 2020 to June 2021 for prices ranging from \$340,000 to \$450,000 or from \$229.73 to \$296.05 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$162,924. The subject's assessment reflects a market value of \$488,821 or \$165.37 per square foot of living area, land included, when using 2,956 square feet of total living area and the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment, the board of review submitted a memorandum from the township assessor. The assessor noted the appellant's comparables are all 2-story dwellings located in different neighborhoods than the subject. Comparable #1 is an inland property and comparable #3 is on a small lake not connected to the chain of lakes. In addition, none of the sales have multiple dwellings on their parcels like the subject.

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.

The Board finds on this limited record the only evidence of market value was the three comparable sales submitted by the appellant. Each comparable sale is improved with a 2-story dwelling located in different neighborhood ranging in size from 1,480 to 1,527 square feet of living area, while the subject parcel contains (4) 1-story dwellings totaling 2,956 square feet of living area. Nevertheless, these comparables sold from December 2020 to June 2021 for prices

² 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.

ranging from \$340,000 to \$450,000 or from \$229.73 to \$296.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$488,821 or \$165.37 per square foot of living area, including land, which falls below the range established by the comparable sales in the record on a square foot basis but above the range on an overall basis. The higher overall value is logical when taking into consideration the subject property contains (4) dwellings with significantly more combined total living area. Based on this record and after considering adjustments to the comparables for differences in location, age, dwelling size, and/or features when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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: March 26, 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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