



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

APPELLANT: Garrett Garofolo  
DOCKET NO.: 22-01772.001-R-1  
PARCEL NO.: 05-15-311-026

The parties of record before the Property Tax Appeal Board are Garrett Garofolo, 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:** \$44,906  
**IMPR.:** \$109,611  
**TOTAL:** \$154,517

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 two-story dwelling of frame exterior construction with 2,816 square feet of living area. The dwelling was constructed in 1958 and has an effective age of 1969. Features of the home include central air conditioning, two fireplaces, and a garage containing 460 square feet of building area. The property has a 19,561 square foot lakefront site and is located in Ingleside, 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 1.35 miles to 2.87 miles from the subject. The comparables consist of two-story dwellings of frame exterior construction ranging in size from 2,390 to 2,778 square feet of living area. The homes were built in 1955 or 1960, with effective ages ranging from 1961 to 1991. Each dwelling has central air conditioning, two comparables each have one or two fireplaces, and two comparables each have a garage

containing either 342 or 440 square feet of building area. Comparable #2 has an unfinished attic. The parcels range in size from 4,961 to 7,026 square feet of land area. The comparables sold from August 2020 to March 2022 for prices ranging from \$240,000 to \$435,000 or from \$86.39 to \$177.99 per square foot of living area, including land. The appellant also submitted Multiple Listing Service sheets for comparables #2 and #3, noting each was recently renovated. Based on this evidence, the appellant requested a reduced assessment of \$152,049, for an estimated market value of \$456,193 or \$162.00 per square foot of living area, including land, 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 \$154,517. The subject's assessment reflects a market value of \$463,597 or \$164.63 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within .92 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings of frame exterior construction ranging in size from 2,578 to 3,560 square feet of living area. The dwellings were built from 1940 to 1980, with comparables #2 and #3 having effective ages of 2005 and 1980, respectively. Each dwelling has central air conditioning, a fireplace, and a garage ranging in size from 480 to 560 square feet of building area. Two comparables each have a basement. The parcels range in size from 5,449 to 22,812 square feet of land area. The comparables sold from October 2019 to March 2022 for prices ranging from \$405,000 to \$685,000 or from \$134.64 to \$265.71 per square foot of living area, including land. The board of review also submitted a sales ratio report for the subject's assessment neighborhood. 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.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds the parties' comparables are not truly similar to the subject due to differences in location, dwelling size, site size, age, and/or features. Nevertheless, the Board gives less weight to the appellant's comparables, which are located more than one mile from the subject. Additionally, appellant comparable #1 and board of review

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<sup>1</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 §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.

comparable #3 are given reduced weight as these comparables sold less proximate to the January 1, 2022 assessment date at issue.

The Board finds the best evidence of market value to be the board of review's comparable sales #1 and #2, which sold proximate to the assessment date at issue and have varying degrees of similarity to the subject. These comparables sold in October 2021 and March 2022 for prices of \$550,000 and \$685,000 or for \$154.49 and \$265.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$463,597 or \$164.63 per square foot of living area, including land, which is below the two best comparable sales in this record overall and bracketed by the best comparables on a per-square-foot basis. Based on this evidence 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 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: 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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