



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

APPELLANT: David Amidei
DOCKET NO.: 22-01919.001-R-1
PARCEL NO.: 11-16-307-023

The parties of record before the Property Tax Appeal Board are David Amidei, 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 **A Reduction** 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: \$93,170
IMPR.: \$102,160
TOTAL: \$195,330

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 frame exterior construction with 2,424 square feet of living area. The dwelling was constructed in 1925 and has an effective age of 1958. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a garage containing 440 square feet of building area. The property has a 7,052 square foot site and is located 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 located within .42 of a mile of the subject, two of which are in the subject's assessment neighborhood. The comparables consist of 2-story dwellings of frame or brick and frame exterior construction ranging in size from 2,061 to 2,484 square feet of living area. The homes were built from 1904 to 1959, with effective ages ranging from 1950 to 1984. Each dwelling has an unfinished basement and a garage containing

either 526 or 704 square feet of building area. Two comparables have central air conditioning and two comparables each have a fireplace. The parcels range in size from 6,106 to 14,500 square feet of land area. The comparables sold from May to November 2021 for prices ranging from \$427,500 to \$605,000 or from \$177.02 to \$291.12 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$165,623, for an estimated market value of \$496,919 or \$205.00 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The Board takes judicial notice that this property was the subject matter of an appeal before the Board the prior year under Docket No. 21-04868-R-1. In the 2021 appeal, the Board issued a decision lowering the assessment of the subject property to \$191,125 based on the evidence submitted by the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$199,213. The subject's assessment reflects a market value of \$597,699 or \$246.58 per square foot of living area, land included, when applying 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 three comparable sales located within .2 of a mile of the subject and within the subject's assessment neighborhood. Comparable #2 is the same property as appellant comparable #3. The comparables consist of 1.5-story, 1.75-story, or 2-story dwellings of wood siding exterior construction ranging in size from 2,308 to 2,484 square feet of living area. The dwellings were built from 1904 to 1955, with effective ages ranging from 1945 to 1975. Each dwelling has a fireplace, an unfinished basement, and a garage ranging in size from 704 to 1,310 square feet of building area. Comparable #3 has an inground swimming pool. The board of review reported that the shared comparable has an unfinished attic. The comparables sold in November 2021 or April 2022 for prices ranging from \$605,000 to \$800,000 or from \$243.56 to \$334.17 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).

As an initial matter, the Board takes judicial notice that this property was the subject matter of an appeal for the 2021 tax year under Docket No. 21-04868-R-1, in which the Board issued a

¹ 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.

decision lowering the total assessment of the subject to \$191,125 based on the evidence submitted by the parties.

The Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record indicates that the subject property is an owner-occupied dwelling. The appellant's mailing address listed on the appeal form is the same as the subject property's address. Furthermore, the property record card submitted by the board of review, which was not refuted by the appellant, reveals the appellant is receiving senior homestead and general homestead exemptions. The Board also finds that the 2021 and 2022 tax years are within the same general assessment period and an equalization factor of 1.022 was applied in Libertyville Township in 2022. Furthermore, the decision of the Property Tax Appeal Board for the 2021 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold as of the January 1, 2022 assessment date in order to establish a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code results in a reduced total assessment of \$195,330.

As a final point, the Board finds the best evidence of market value to be the appellant's comparables #1 and #3, along with board of review comparables #1 and #2, including the shared comparable, which are similar to the subject in age/effective age, location, dwelling size, and some features. These most similar comparables sold for prices ranging from \$600,000 to \$639,000 or from \$243.56 to \$291.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$597,699 or \$246.58 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per-square-foot basis and below the range overall. The Board gave less weight to the parties' remaining comparables, which appear to be outliers based on their much higher or lower sale prices compared to the other sales in the record.

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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