



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

APPELLANT: Vincent Tortorello
DOCKET NO.: 22-02000.001-R-1
PARCEL NO.: 04-22-312-009

The parties of record before the Property Tax Appeal Board are Vincent Tortorello, 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: \$6,035
IMPR.: \$60,388
TOTAL: \$66,423

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 2.5-story dwelling of wood siding exterior construction with 2,800 square feet of living area. The dwelling was constructed in 1906. Features of the home include a basement and a detached garage containing 800 square foot of building area. The property has an approximately 8,800 square foot site and is located in Zion, Zion 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 that have the same assessment neighborhood code as the subject are located within .32 of a mile from the subject property. The parcels range in size from 8,102 to 20,691 square feet of land area. The comparables are improved with 2.5-story dwellings containing 2,520 or 3,151 square feet of living area. The dwellings were built in 1906 or 1921 with comparable #1 built in 1921 having a reported

effective age of 1958. Each comparable has a basement and two comparables each have central air conditioning and a garage with either 480 or 528 square feet of building area. The comparables sold from August 2020 to February 2022 for prices ranging from \$75,000 to \$230,000 or from \$23.80 to \$91.27 per square foot of living area, including land. The appellant submitted a Multiple Listing Service (MLS) listing sheet for comparable #3 depicting the dwelling was rehabbed in 2016. Based on this evidence, the appellant requested the subject's assessment be reduced to \$64,394, which would reflect a market value of \$193,201 or \$69.00 per square foot of ground living area, including land, when using 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 \$66,423. The subject's assessment reflects a market value of \$199,708 or \$71.32 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for Lake County of 33.26% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review submitted a grid analysis with additional descriptive details for the subject and each of the appellant's comparables. The board of review reported that each dwelling has a wood siding exterior construction and comparable #1 has a fully finished attic. The board of review argued that the August 2020 sale of the appellant's #1 occurred when the property was in poor condition, according to the MLS listing provided. The listing indicated that some work had been done, but still needs many finishes and only cash or rehab loan offers would be accepted. The board of review contended that this comparable sold again in May 2021 for \$260,000 or \$85.51 as depicted its property record card provided by the board of review, which was not refuted by the appellant.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, where comparables #3 and #4 are the same properties as the appellant's comparables #2 and #3, respectively. The comparables are located within .66 of a mile from the subject property and three comparables have the same assessment neighborhood code as the subject. The parcels range in size from 7,000 to 8,800 square feet of land area. The comparables are improved with 2-story or 2.5-story dwellings of wood siding or aluminum siding exterior construction ranging in size from 1,944 to 2,520 square feet of living area. The dwellings were built in 1906 or 1908. Three comparables have central air conditioning, comparable #1 has a fully finished attic and comparable #4 has a 480 square foot detached garage. The comparables sold from July 2021 to April 2022 for prices ranging from \$166,000 to \$230,000 or from \$65.87 to \$109.05 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.

The record contains six comparable sales for the Board's consideration, as one comparable sold twice and two comparables were common to both parties. The Board has given less weight to the appellant's comparable #1 due to its newer dwelling age when compared to the subject. Additionally, the 2020 sale of the appellant's comparable #1 occurred less proximate in time the assessment date at issue than the other sales in the record and the dwelling had apparent condition issues at the time of the sale. The Board has given reduced weight to board of review comparables #1 and #2 due to differences from the subject in dwelling size and/or location.

The Board finds the best evidence of market value to be the parties two common comparables, which sold more proximate to the January 1, 2022 assessment date and are similar to the subject in location, dwelling size, design and age. These most similar comparables sold in July 2021 and February 2022 for prices of \$166,000 and \$230,000 or for \$65.87 and \$91.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$199,708 or \$71.32 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 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:

April 16, 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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