



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

APPELLANT: Mauro Tosi
DOCKET NO.: 22-02023.001-R-1
PARCEL NO.: 07-30-406-019

The parties of record before the Property Tax Appeal Board are Mauro Tosi, 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: \$15,108
IMPR.: \$54,223
TOTAL: \$69,331

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 one-story/ranch style dwelling of brick exterior construction containing 1,134 square feet of living area. The dwelling was built in 1957. Features of the property include a full basement with a recreation room, two fireplaces, 1½ bathrooms, and a detached garage with 624 square feet of building area.¹ The property has an 11,243 square foot site located in Grayslake, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with one-story/ranch style dwellings of wood frame construction that range in size from 1,169 to 1,386 square feet of living area. The homes were built from 1957 to 1969. Each comparable has a full basement, one or

¹ The board of review submitted a copy of the subject's property record card providing additional descriptive information about the subject property.

two bathrooms, and a garage ranging in size from 288 to 336 square feet of building area. Comparable #3 has central air conditioning, and comparables #2 and #3 have one fireplace. These properties have sites ranging in size from 8,041 to 11,025 square feet of land area. The comparables are in the same neighborhood as the subject and from approximately .49 to .81 of a mile from the subject. The sales occurred from March 2021 to January 2022 for prices ranging from \$179,000 to \$230,000 or from \$145.29 to \$171.00 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$64,253.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,331. The subject's assessment reflects a market value of \$208,014 or \$183.43 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In rebuttal the board of review submitted a grid analysis of the appellant's comparables noting differences in the descriptions such as comparables #2 and #4 have finished basement area, comparable #2 has central air conditioning, comparables #1 and #2 have two or three bathrooms, and comparable #4 has a metal utility shed. The board of review also submitted copies of the Multiple Listing Service (MLS) listing sheets or the Listing & Property History Reports for the appellant's comparables.

In support of its contention of the correct assessment the board of review submitted information on ten comparable sales improved with one-story/ranch style dwellings of wood siding or brick exterior construction that range in size from 768 to 1,248 square feet of living area. The homes were built from 1951 to 1972. Five comparables have full basements with four having finished area, five comparables have crawl space foundations, each comparable has central air conditioning, two comparables have one fireplace, the comparables have from one to two bathrooms, and nine comparables have an attached or detached garage ranging in size from 264 to 528 square feet of building area. These properties have sites ranging in size from 5,750 to 12,050 square feet of land area and are located from approximately .16 to .61 of a mile from the subject property. The sales occurred from March 2021 to May 2022 for prices ranging from \$200,000 to \$270,000 or from \$171.38 to \$286.46 per square foot of living area, including land. The board of review submitted a map depicting the location of the subject property and the ten comparables selected by the board of review. The board of review contends the ten comparables are inferior to the subject in several amenities such as the subject's all brick exterior, the subject's larger garage size, the subject's two fireplaces while the comparables have either one or no fireplace, and five sales have no basement while the subject has a basement with 1,021 square feet of finished area. Furthermore, the board of review asserted that four of the sales have land areas of 9,000 square feet or less while the subject has approximately 11,240 square feet of land area.

Based on the evidence submitted by the parties, the board of review requested the subject's assessment be increased to \$76,659 to reflect a market value of \$230,000 or \$202.82 per square foot of living area, including land.

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 fourteen comparable sales to support their respective positions. The comparables are similar to the subject in location, style, and age. Additionally, with the exceptions of appellant's comparable sales #2 and #3 as well as board of review comparable #5, the homes are similar to the subject dwelling in size. The Board finds, however, the best evidence of market value to be appellant's comparable sale #4 as well as board of review comparable sales #1, #2, #3, and #7 as each of these comparables have a basement with finished area, similar to the subject property. The Board finds that each of these comparables have either no garage or a smaller garage than the subject property and either no fireplace or one fireplace while the subject has two fireplaces, indicating the comparables would require upward adjustments to make them more equivalent to the subject for these features. Conversely, four of these comparables have central air conditioning, a feature the subject does not have, indicating that downward adjustments to these comparables would be appropriate to make them more equal to the subject. These five comparables sold for prices ranging from \$199,900 to \$270,000 or from \$171.00 to \$263.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$208,014 or \$183.43 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported after considering the suggested adjustments. Less weight is given the remaining comparables submitted by the parties based on differences from the subject in dwelling size, foundation type and/or basement finish. Based on this evidence the Board finds the assessment of the subject property is correct and a change 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mauro Tosi, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085