



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

APPELLANT: Joseph Scarpello
DOCKET NO.: 22-02025.001-R-1
PARCEL NO.: 08-09-106-034

The parties of record before the Property Tax Appeal Board are Joseph Scarpello, 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: \$14,484
IMPR.: \$57,297
TOTAL: \$71,781

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/contemporary style dwelling of brick construction that contains 2,337 square feet of living area. The dwelling was built in 1958. Features of the home include a partial basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 308 square feet of building area. The property has a site with approximately 10,630 square feet of land area located in Waukegan, Waukegan 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 improved with one-story dwellings of wood frame construction that range in size from 1,929 to 2,593 square feet of living area. The homes were built in 1955 and 1957. Each comparable has central air conditioning, 2 or 2½ bathrooms, and a garage ranging in size from 483 to 1,040 square feet of building area. Two

comparables have one fireplace. These properties have sites ranging in size from 9,457 to 31,137 square feet of land area and are located from approximately .48 to .65 of a mile from the subject. The sales occurred from March 2020 to October 2021 for prices ranging from \$184,500 to \$229,900 or from \$88.66 to \$95.85 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$65,429.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,781. The subject's assessment reflects a market value of \$215,365 or \$92.15 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story dwellings of brick exterior construction that range in size from 1,664 to 2,214 square feet of living area. The homes were built from 1946 to 1977 with comparable #1 having an effective construction date of 1990. Each comparable has a full unfinished basement, central air conditioning, one fireplace, 1½ to 2½ bathrooms, and an attached garage ranging in size from 348 to 576 square feet of building area. These properties have sites ranging in size from 10,560 to 11,810 square feet of land area and are located from approximately .68 to 1.62 miles from the subject property. The sales occurred from July 2019 to December 2021 for prices ranging from \$205,001 to \$329,000 or from \$101.49 to \$148.60 per square foot of living area, including land.

The board of review further indicated the subject property was purchased in July 2019 for a price of \$198,888. The board of review also submitted a statement from the 2019 listing of the subject and copies of photographs of the exterior and interior of the subject property. The listing described the dwelling in part as having a large partially finished basement with a sewing room and a work room.

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 submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable sales #2 and #3 as well as board of review comparable #2 as these three properties sold in 2019 and 2020, not as proximate in time to the assessment date at issue than the remaining three comparable sales. The Board gives most weight to appellant's comparable sale #1 and board of review comparable sales #1 and #3. Appellant's comparable sale #1 is larger than the subject dwelling while board of review comparable #3 is smaller than the subject dwelling indicating these two comparables would need to be adjusted for size to make them more equal to the subject property. These three comparables sold from September to December 2021 for prices ranging from \$209,000 to \$329,000 or from \$88.66 to \$148.60 per square foot of living area, including land. The subject's

assessment reflects a market value of \$215,365 or \$92.15 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property is correct and 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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