



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

APPELLANT: Robert Pontello
DOCKET NO.: 22-02279.001-R-1
PARCEL NO.: 14-26-105-031

The parties of record before the Property Tax Appeal Board are Robert Pontello, the appellant, 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: \$114,331
IMPR.: \$314,444
TOTAL: \$428,775

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 brick exterior construction containing 6,074 square feet of living area. The dwelling was built in 2008. Features of the home include a full walk-out basement, central air conditioning, three fireplaces and an attached garage with 1,133 square feet of building area. The property has a 200,668 square foot site located in Kildeer, Ela Township, Lake County.¹

The appellant initially filed the appeal from a final decision issued by the Lake County Board of Review on November 22, 2022, reducing the subject's assessment from \$429,324 to \$428,775. The appellant's initial argument was based on overvaluation. In support of this argument the appellant submitted information on three comparable sales improved with two-story dwellings of brick exterior construction built in 2001 and 2004 that range in size from 6,066 to 7,976 square

¹ The subject's land area was obtained from a copy of the subject's property record card submitted by the board of review.

feet of living area. These properties sold from March 2021 to June 2021 for prices ranging from \$1,100,000 to \$1,230,000 or from \$154.21 to \$188.38 per square foot of living area, including land. Based on these sales the appellant requested the subject's total assessment be reduced to \$410,626.

Subsequently, the appellant filed an appeal again challenging the assessment for the 2022 tax year but based on a Final Administrative Decision of the Property Tax Appeal Board issued on May 16, 2023, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). This subsequent filing was incorporated into the initial appeal filed by the appellant. In this filing the appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2020 tax year should be carried forward to the 2022 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board a prior year under Docket Number 20-09331.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$417,788 based on the evidence submitted by the parties. Based on this decision the appellant requested the subject's total assessment be reduced to \$417,788.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject for the 2022 tax year of \$428,775. The subject's assessment reflects a market value of \$1,289,161 or \$212.24 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. The board of review disclosed that 2019 was the first year of the general assessment cycle for the subject property and that a township equalization factor of 1.0263 was applied in the 2022 tax year.

The board of review disclosed the subject property was the subject matter of an appeal before the Property Tax Appeal Board in the prior 2021 tax year under Docket No. 21-07654.001-R-1 in which the Board issued a decision on July 18, 2023, reducing the subject's total assessment to \$417,787 based on an agreement of the parties. The board of review argued that the subject's assessment for the 2022 tax year is correct pursuant to section 16-185 of the Property Tax Code in that the assessment is the product of the final total assessment determined by the Property Tax Appeal Board for the 2021 tax year of \$417,787 multiplied by the 2022 township equalization factor of 1.0263. The board of review requested the subject's assessment be sustained.

Conclusion of Law

In his filings the appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2020 tax year should be carried forward to the 2022 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds a reduction in the subject's assessment is not warranted.

The record disclosed that the Property Tax Appeal Board issued decisions for the 2020 and 2021 tax years reducing the subject's total assessment to \$417,787 in each year.

The Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

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 further disclosed that the subject property is an owner-occupied dwelling and that tax years 2020, 2021 and 2022 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decisions or that the decisions of the Property Tax Appeal Board have been reversed or modified upon review. The record also disclosed that a township equalization factor of 1.0263 was applied in the 2022 tax year. Adjusting the assessment as established by the Property Tax Appeal Board for the 2021 tax year of \$417,787 by the 2022 township equalization factor of 1.0263, as required by section 16-185 of the Property Tax Code, results in a total assessment of \$428,775, which is equivalent to the final assessment as established by the Lake County Board of Review for 2022. For these reasons the Property Tax Appeal Board finds, pursuant to section 16-185 of the Property Tax Code, the subject's assessment is correct and a reduction in the subject's assessment is not warranted.

The Board further finds that because the subject property's assessment is correct pursuant to the application of section 16-185 of the Property Tax Code, there is no need to address the appellant's overvaluation argument based on comparable sales.

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:

May 21, 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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