



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

APPELLANT: James Lentino
DOCKET NO.: 23-00907.001-R-1
PARCEL NO.: 11-20-305-027

The parties of record before the Property Tax Appeal Board are James Lentino, 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: \$94,570
IMPR.: \$223,923
TOTAL: \$318,493

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 2023 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 brick exterior construction with 4,247 square feet of living area. The dwelling was constructed in 1990 but has a 2000 effective age. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 764 square foot garage. The property has a 21,879 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 .91 of a mile from the subject. The comparables have sites ranging in size from 11,360 to 35,846 square feet of land area that are improved with 2-story dwellings of frame, brick or frame and brick exterior construction ranging in size from 3,993 to 4,763 square feet of living area. The dwellings were built from 1999 to 2006. The comparables have unfinished basements, central air conditioning,

from one to three fireplaces, and a garage ranging in size from 716 to 967 square feet of building area. One comparable has a swimming pool. The comparables sold from March to May 2021 for prices ranging from \$785,000 to \$845,000 or from \$177.41 to \$199.10 per square foot of living area, including land. The appellant included a brief critiquing the comparables.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$249,132.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$318,493. The subject's assessment reflects a market value of \$955,575 or \$225.00 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 from .24 of a mile to 2.19 miles from the subject. The comparables have sites ranging in size from 14,958 to 41,855 square feet of land area that are improved with 2-story dwellings of frame, brick and frame, or frame and brick exterior construction ranging in size from 3,837 to 4,687 square feet of living area. The dwellings were built in 1993 or 1998. The comparables have unfinished basements, central air conditioning, from two to four fireplaces, and a garage ranging in size from 770 to 808 square feet of building area. The comparables sold from February 2021 to July 2023 for prices ranging from \$1,070,000 to \$1,200,000 or from \$228.29 to \$298.54 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 parties submitted a total of six comparable sales for the Board's consideration, none of which are particularly useful when estimating the market value for the subject as of the January 1, 2023 assessment date at issue. All of the appellant's comparables have sale dates occurring greater than 19 months prior to the January 1, 2023 assessment date at issue. The board of review has one comparable having a sale date occurring greater than 22 months prior to the January 1, 2023 assessment date at issue and the remaining two board of review comparables are located over 2 miles from the subject. Nevertheless, the Board gives less weight to the appellant's comparable #1, due to its larger dwelling size and its swimming pool feature when compared to the subject. The Board finds the parties' remaining comparable sales have varying

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). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

degrees of similarity to the subject and sold for prices ranging from \$785,000 to \$1,200,000 or from \$178.21 to \$298.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$955,575 or \$225.00 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Based on this evidence, 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: _____

October 15, 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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