



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: James Bilello
DOCKET NO.: 23-00949.001-R-1
PARCEL NO.: 11-30-214-018

The parties of record before the Property Tax Appeal Board are James Bilello, 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:	\$17,286
IMPR.:	\$86,291
TOTAL:	\$103,577

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 one-story dwelling of frame exterior construction with 1,563 square feet of living area. The dwelling was constructed in 1957 and is approximately 66 years old. Features of the home include a 1,563 square foot basement, central air conditioning, 3 bathrooms, a fireplace and a 528 square foot garage. The property has an approximately 13,947 square foot site and is located in Mundelein, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant completed Section V - Comparable Sales/Assessment Grid Analysis of the appeal petition and provided information on three comparable properties that have the same assessment neighborhood code as the subject and are located within approximately .24 of a mile from the subject property. The comparables have sites that range in size from 7,300 to 7,314 square feet of land area. The comparables are improved with one-story dwellings of frame exterior

construction ranging in size from 1,344 to 1,754 square feet of living area. The dwellings were built in 1955 or 1956 and are 67 or 68 years old.¹ The comparables each have a basement ranging in size from 1,036 to 1,430 square feet, one of which has finished area.² Each comparable has central air conditioning and 1.5 or 2 bathrooms. One comparable has a fireplace and two comparables have either a 520 or a 672 square foot garage. The comparables sold from October 2022 to April 2023 for prices ranging from \$210,000 to \$305,750 or from \$146.85 to \$212.05 per square foot of living area, including land.

In a brief, counsel for the appellant contended that there were three like kind sales in the subject's neighborhood. Counsel stated that all three comparables sold below the subject's estimated market value as reflected by its assessment.

The additional grid analysis included with the appellant's submission contained information on the comparables which differed from the information provided in the appeal petition. In this grid, the appellant indicated comparable #1 has a sale date that occurred in February 2023.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$96,375, which would reflect a market value of \$289,154 or \$185.00 per square foot of 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 \$103,577. The subject's assessment reflects a market value of \$310,762 or \$198.82 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment the board of review submitted information on three comparable properties that have the same assessment neighborhood code as the subject and are located within .54 of a mile from the subject property. The comparables have sites that range in size from 7,316 to 8,465 square feet of land area. The comparables are improved with one-story dwellings of frame or brick exterior construction ranging in size from 1,050 to 1,353 square feet of living area. The dwellings were built from 1955 to 1959. Each comparable has from 1,050 to 1,353 square feet of basement area, central air conditioning, 1 or 2 bathrooms and a garage ranging in size from 273 to 720 square feet of building area. The comparables sold in July or August 2022 for prices ranging from \$255,000 to \$297,000 or from \$219.51 to \$242.86 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

¹ The appellant provided an additional grid analysis that depicts the dwellings were built in 1955 or 1956.

² The appellant provided a copy of the Multiple Listing Service (MLS) datasheet for comparable #2 which disclosed the dwelling has basement finish and it was rehabbed in 2020.

³ 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 Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

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 six comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #1 due to its lack of a garage, a feature of the subject. The Board has given reduced weight to board of review comparables #2 and #3 due to their smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3, along with board of review comparable #1, which are similar to the subject in location, dwelling size, design, age and some features. However, the Board finds all three comparables have smaller lot sizes, smaller basement sizes and fewer bathrooms when compared to the subject. Additionally, two comparables have no fireplace and one comparable has a smaller garage. These differences suggest upward adjustments would be required to make the comparables more equivalent to the subject. Conversely, the appellant's comparable #2 has basement finish, unlike the subject suggesting a downward adjustment would be necessary. Nevertheless, the comparables sold from July 2022 to April 2023 for prices ranging from \$285,000 and \$305,750 or from \$174.32 to \$219.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$310,762 or \$198.82 per square foot of living area, including land, which is greater than the three best comparables in overall value but within the range on a price per square foot basis. The subject's higher overall value appears to be logical given its larger site size, larger basement area and superior number of bathrooms. Therefore, based on this record and after considering adjustments to the best comparables for differences from 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: _____

C E R T I F I C A T I O N

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:

September 17, 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

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