



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

APPELLANT: Thomasine Morizzo  
DOCKET NO.: 23-01015.001-R-1  
PARCEL NO.: 13-02-400-046

The parties of record before the Property Tax Appeal Board are Thomasine Morizzo, 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:** \$3,681  
**IMPR.:** \$166,356  
**TOTAL:** \$170,037

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 1.5-story dwelling of frame exterior construction with 2,637 square feet of living area. The dwelling was constructed in 1992. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 528 square foot garage. The property has a 2,637 square foot site and is located in Lake Barrington, Cuba 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 located within same assessment neighborhood code as the subject and within 1.12 miles from the subject. The comparables have sites with either 2,637 or 2,789 square feet of land area that are improved with 1.5-story dwellings with either 2,637 or 2,789 square feet of living area. The dwellings were constructed from 1988 to 1994. Each home has central air conditioning, one or two fireplaces, and a garage

with either 440 or 528 square feet of building area. Appellant noted comparables #3 and #4 were recent rehabs in 2014 and 2015, respectively. The comparables sold from May to November 2022 for prices ranging from \$440,000 to \$510,000 or from \$166.01 to \$193.40 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$170,037. The subject's assessment reflects a market value of \$510,162 or \$193.46 per square foot of living area, land included, when using the statutory level of assessment.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on eight comparable sales located within same assessment neighborhood code as the subject and within 1.03 miles from the subject. Comparable #1 is the same as appellant's comparable #4. The comparables have sites with either 2,637 or 2,789 square feet of land area that are improved with 1.5-story dwellings of frame exterior construction with either 2,637 or 2,789 square feet of living area. The homes were constructed from 1989 to 1995. Each comparable has a basement with finished area, central air conditioning, one or three fireplaces, and a garage with either 440 or 528 square feet of building area. The comparables sold from April 2020 to May 2023 for prices ranging from \$489,000 to \$640,000 or from \$185.44 to \$242.70 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 eleven comparables sales for the Board's consideration which includes the parties' common comparable. The Board gives less weight to board of review comparables #6, #7 and #8 which sold less proximate in time to the January 1, 2023 assessment date than the other sales in the record.

The Board finds the best evidence of the subject's market value to be the remaining comparables in the record which sold proximate in time to the assessment date at issue and are similar if not identical to the subject in style, dwelling size, age and features. The comparables sold from January 2022 to May 2023 for prices ranging from \$440,000 to \$640,000 or from \$166.01 to

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<sup>1</sup> 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.

\$242.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$510,162 or \$193.46 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported 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: \_\_\_\_\_

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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COUNTY

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