



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

APPELLANT: Domenic Sciarrone
DOCKET NO.: 23-01682.001-R-1
PARCEL NO.: 16-15-115-001

The parties of record before the Property Tax Appeal Board are Domenic Sciarrone, the appellant, by attorney Kyle Gordon Kamego of Robert H. Rosenfeld & Associates, LLC in Northbrook, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$53,516
IMPR.: \$151,484
TOTAL: \$205,000

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 is improved with a one-story dwelling of brick exterior construction containing 1,951 square feet of living area. The dwelling was built in 1951 and is approximately 72 years old. Features of the home include a full basement with finished area, central air conditioning, one fireplace, three bathrooms, and an attached garage with 552 square feet of building area.¹ The property has a 15,900 square foot site located in Highland Park, Moraine 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 improved with one-story dwellings of brick exterior construction that range in size from 1,534 to 2,304 square feet of living area. The

¹ The board of review submitted a copy of the subject's property record card describing the home as having a basement finished with 1,225 square feet of recreation room area.

homes were built from 1955 to 2000. Each property has a basement with a recreation room, central air conditioning, and 2 or 3 bathrooms. Three comparables have a garage ranging in size from 500 to 604 square feet of building area and two comparables each have two fireplaces. The comparables have sites ranging in size from 7,840 to 14,540 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .12 to .64 of a mile from the subject property. The sales occurred from February 2022 to May 2023 or from prices ranging from \$375,000 to \$632,000 or from \$244.46 to \$281.48 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$175,377.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$209,106. The subject's assessment reflects a market value of \$627,381 or \$321.57 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.

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 wood siding or brick exterior construction that range in size from 1,521 to 2,033 square feet of living area. The homes are either 64 or 67 years old. Two of the comparables have basements with finished area, and one fireplace. Each comparable has central air conditioning, 2½ or 3 bathrooms, and a garage ranging in size from 480 to 520 square feet of building area. These properties have sites ranging in size from 12,689 to 15,061 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .33 to .51 of a mile from the subject property. The sales occurred from July 2021 to November 2022 for prices ranging from \$535,000 to \$749,000 or from \$313.76 to \$368.42 per square foot of living area, including land.

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 evidence in the record supports a reduction in the subject's assessment.

The parties submitted information on seven comparable sales to support their respective positions. The comparables are similar to the subject in location and improved with homes similar to the subject in style. The Board gives less weight to appellant's comparable #1 due to differences from the subject dwelling in size and amenities as this property has no fireplace and no garage, features of the subject property. The Board gives less weight to appellant's comparable #3 due to differences from the subject dwelling in age. The Board gives less weight to board of review comparable #1 as this property has no basement, unlike the subject property, and, more importantly, the comparable sold in July 2021, not as proximate in time to the assessment date at issue as the best sales in this record. The Board finds the best evidence of market value to be appellant's comparable sales #2 and #4 as well as board of review comparable sales #2 and #3. Appellant's comparable #4 and board of review comparable #3 are improved

with dwellings that are approximately 15% and 22% smaller than the subject home, respectively, suggesting each would require an upward adjustment to make them more equivalent to the subject dwelling in size. Conversely, appellant's comparable #2 is approximately 18% larger than the subject home suggesting this comparable would require a downward adjustment to make the comparable more equivalent to the subject property in size. These four comparables sold for prices ranging from \$465,000 to \$632,000 or from \$274.31 to \$351.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$627,381 or \$321.57 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. However, the subject's assessment reflects a market value above only one comparable on a per square foot of living area basis, board of review comparable #3, which is appropriate given this property is significantly smaller than the subject dwelling and economies of scale suggest, all other things being equal, a smaller dwelling will sell for more on a per square foot of living area basis than a larger home. Additionally, the only comparable that sold for a total price that exceeds the subject's market value reflected by the subject's assessment, appellant's comparable #2, is approximately 18% larger than the subject and would require a downward adjustment based on size. The comparable most similar to the subject in size is board of review comparable #2 that sold for a price of \$599,900 or \$313.76 per square foot of living area, including land, below the market value reflected by the subject's assessment. Based on this evidence, after considering the best sales in this record and the suggested adjustments to make them more equivalent to the subject property, the Board finds a reduction in the subject's assessment is 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: _____

November 19, 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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