



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

APPELLANT: Michael Sarlitto  
DOCKET NO.: 23-01780.001-R-1  
PARCEL NO.: 14-25-102-007

The parties of record before the Property Tax Appeal Board are Michael Sarlitto, 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:** \$90,986  
**IMPR.:** \$146,759  
**TOTAL:** \$237,745

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.

**Preliminary Matter**

This appeal was filed on January 30, 2024 by counsel using the Board's Electronic Filing Portal (EFP) (86 Ill.Admin.Code Sec. 1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's three additional comparables set forth on additional pages, other than the electronic form Sec. V grid analysis, have been "give[n] . . . zero weight" in this decision and will not be discussed further herein. (See also, 86 Ill.Admin.Code §1910.80)

**Findings of Fact**

The subject property consists of a two-story dwelling of brick exterior construction with 3,008 square feet of living area. The dwelling was constructed in 1983 and is approximately 40 years old. Features of the home include an unfinished basement, central air conditioning, one

fireplace, and an 816 square foot garage. The property has a 121,002 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables that are located in the same neighborhood code as the subject and from .11 of a mile to 1.74 miles from the subject. The comparables consist of two-story dwellings of frame or brick and frame exterior construction. The homes were built from 1965 to 1989, and the dwellings range in size from 2,927 to 3,135 square feet of living area. The comparables have unfinished basements, one of which has a walkout, and a garage ranging in size from 575 to 1,296 square feet of building area. Eight comparable each have central air conditioning, and eight comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$130,372 to \$156,353 or from \$44.54 to \$49.87 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$138,022 or \$45.88 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$237,745. The subject property has an improvement assessment of \$146,759 or \$48.79 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that are located in the same neighborhood code as the subject and from 0.08 of a mile to 1.53 miles from the subject. Comparables #3 and #4 are the same properties as the appellant's comparables #1 and #7, respectively. The comparables consist of two-story dwellings of frame or brick and frame exterior construction. The homes were built from 1985 to 1989 and range in size from 2,823 to 3,508 square feet of living area. Features include unfinished basements, central air conditioning, one or two fireplaces, and a garage ranging in size from 624 to 920 square feet of building area. The comparables have improvement assessments ranging from \$140,103 to \$169,668 or from \$48.37 to \$49.87 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 twelve suggested equity comparables for the Board's consideration, as two comparables are common to both parties.. The Board has given reduced weight to the appellant's comparable #1/board of review comparable #3, appellant's comparables

#2, #3, #4, #5 and #9 as well as board of review comparable #5 due to differences in their location, age, dwelling size or lack of central air conditioning when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #7/board of review comparable #4, appellant's comparables #6 and #8 as well board of review #1 and #2 which are overall more similar to the subject in location, age, dwelling size and/or other features. These five comparables have improvement assessments ranging from \$137,060 to \$156,363 or from \$46.35 to \$49.87 per square foot of living area. The subject's improvement assessment of \$146,759 or \$48.79 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject property, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Michael Sarlitto, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 3  
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085