



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

APPELLANT: Dante Orsini
DOCKET NO.: 23-01901.001-R-1
PARCEL NO.: 14-04-406-009

The parties of record before the Property Tax Appeal Board are Dante Orsini, 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 **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: \$59,294
IMPR.: \$125,584
TOTAL: \$184,878

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 frame exterior construction with 2,934 square feet of living area. The dwelling was constructed in 1986. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 581 square foot garage. The property has an approximately 56,373 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on July 12, 2021 for a price of \$535,000. The appellant's counsel disclosed in Section IV of the appeal petition that the subject property was purchased from Thomas Grunow, the parties to the transaction were not related and the property was advertised in the Multiple Listing Service (MLS) for two months using a realtor. The appellant submitted a copy of the Settlement Statement which depicted broker

commissions were paid to one realty agency, @Properties. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$184,878. The subject's assessment reflects a market value of \$554,689 or \$189.06 per square foot of living area, land included, when using 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 five comparables that have the same assessment neighborhood code as the subject and are located within 0.60 of a mile from the subject property. The comparables have sites that range in size from 41,084 to 73,905 square feet of land area. The comparables are improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 2,352 to 3,676 square feet of living area. The homes were built from 1987 to 1993. Each comparable has an unfinished basement, central air conditioning, either one or two fireplaces, and a garage ranging in size from 782 to 870 square feet of building area. The properties sold from April 2022 to April 2023 for prices ranging from \$592,000 to \$800,000 or from \$210.83 to \$250.85 per square foot of living area, land included.

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 appellant submitted data related to the purchase of the subject property and the board of review submitted five suggested comparable sales in support of their respective positions before the Property Tax Appeal Board.

The Board has given little weight to the sale of the subject property due to the fact that the sale occurred over 17 months prior to the January 1, 2023 assessment date at issue. The Board has also given less weight to board of review comparables #1, #4, and #5 due to significant differences in their dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #2 and #3. These two comparables sold more proximate to the January 1, 2023 assessment date and are similar to the subject in location, design, age, dwelling size, and most features. The two properties sold in April 2022 and December 2023 for prices of \$592,000 and \$710,000 or \$223.99 and \$225.68 per square foot of living area, land included. The subject's assessment

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 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.

reflects a market value of \$554,689 or \$189.06 per square foot of living area, land included, which is considerably less than the two best comparable sales in this record both in terms of overall market value and on a price per square foot basis. Therefore, 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: _____

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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