



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

APPELLANT: Samantha Manfredini
DOCKET NO.: 23-02009.001-R-1
PARCEL NO.: 16-07-303-001

The parties of record before the Property Tax Appeal Board are Samantha Manfredini, 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: \$103,345
IMPR.: \$124,966
TOTAL: \$228,311

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 brick exterior construction with 3,095 square feet of living area. The dwelling was constructed in 1972 and is 51 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 529 square foot garage. The property has a 20,349 square foot site and is located in Lake Forest, West Deerfield 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 .32 of a mile from the subject. The comparables have sites ranging in size from 20,400 to 26,930 square feet of land area and are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,129 to 3,718 square feet of living area. The dwellings were built from 1965 to 1972. The dwellings have basements with finished area. Each home has central air

conditioning, one to three fireplaces, and a garage ranging in size from 484 to 598 square feet of building area. The comparables sold from April 2021 to May 2022 for prices ranging from \$690,000 to \$799,000 or from \$212.19 to \$223.58 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 \$247,814. The subject's assessment reflects a market value of \$743,516 or \$240.23 per square foot of living area, land included, when using the statutory level of assessment.¹

In support of its contention of the correct assessment the board of review submitted information on two comparable sales located within .20 of a mile from the subject.² The comparables have sites with 27,500 or 43,056 square feet of land area and are improved with 1-story or 2-story dwellings of brick or wood siding exterior construction with 2,453 or 3,948 square feet of living area. The dwellings are 57 or 97 years old and have basements. Each home has central air conditioning, two or three fireplaces, and a garage ranging in size from 550 or 561 square feet of building area. The comparables sold in July 2022 for prices ranging of \$875,000 and \$1,350,000 or \$341.95 and \$356.71 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains six comparables sales for the Board's consideration. The Board gives less weight to appellant's comparable #2 due to its significantly larger dwelling size than the subject. The Board gives less weight to the board of review comparables due to differences in style or age when compared to the subject.

Despite two comparables being somewhat older sales, the Board finds the best evidence of the subject's market value to be appellant's comparables #1, #3 and #4 which are more similar in location, style, age, dwelling size, and most features. The comparables sold from April 2021 to May 2022 for prices ranging from \$690,000 to \$715,000 or from \$212.19 to \$223.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$743,516 or \$240.23 per square foot of living area, including land, which falls above the range established

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.

² The Board finds the board of review did not report a sale price for comparable #3 and as a result, the Board finds this comparable does not address the appellant's overvaluation argument and will not be further considered in this decision.

by the best comparable sales in this record. After considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and 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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