



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

APPELLANT: Carlos Minetti
DOCKET NO.: 23-02187.001-R-1
PARCEL NO.: 16-07-101-005

The parties of record before the Property Tax Appeal Board are Carlos Minetti, the appellant, by attorney Scott J. Linn, of the Law Offices of Scott J. Linn 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: \$230,325
IMPR.: \$580,112
TOTAL: \$810,437

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 1.75-story dwelling of wood siding exterior construction with 6,329 square feet of living area. The dwelling was constructed in 2006 and is approximately 17 years old. Features of the home include a full basement with finished area, central air conditioning, three fireplaces, a 1,000 square foot inground swimming pool, a 354 square foot bath house, a hot tub and a 977 square foot garage. The property has a 90,170 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 with the same neighborhood code as the subject. The comparables have sites ranging in size from 28,200 to 72,310 square feet of land area that are improved with 1.75-story or 2-story dwellings of brick or stucco exterior construction ranging in size from 5,562 to 7,770 square feet of living area. The dwellings are 18-

20 years old and have basements, three of which have finished area. Each comparable has central air conditioning, one to seven fireplaces, and a garage ranging in size from 762 to 890 square feet of building area. The comparables sold from April 2020 to April 2023 for prices ranging from \$1,325,000 to \$2,650,000 or from \$225.49 to \$362.73 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 \$810,437. The subject's assessment reflects a market value of \$2,438,872 or \$385.35 per square foot of living area, land included, when using the 2023 three year average median level of assessment for Lake County of 33.23% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on two comparable sales with the same neighborhood code as the subject. The comparables have sites with 79,279 and 50,530 square feet of land area that are improved with 2-story and 1.75-story dwellings of brick exterior construction which have 7,770 and 7,400 square feet of living area, respectively. The dwellings are either 21 or 22 years old and have unfinished basements. Each comparable has central air conditioning and five or six fireplaces. The comparables sold in May and April 2023 for prices of \$3,100,000 and \$2,900,000 or for \$398.97 and \$391.89, square foot of living area, including land, respectively.

Based on this evidence the board of review requested confirmation of the subject's assessment.

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 six comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #1, #2 and #3 as their sale dates occurred in 2020 or 2021 which is less proximate in time to the January 1, 2023, assessment than the other sales in the record.

The Board finds the best evidence of market value to be appellant's comparable #3 along with board of review comparables #1 and #2 which overall sold most proximate in time to the assessment date at issue and have varying degrees of similarity to the subject in site size, age, dwelling size, and features. The Board recognizes adjustments would have to be considered for differences in site size, dwelling size and features. These comparables sold in April and May 2023 for prices ranging from \$1,895,000 to \$3,100,000 or from \$338.27 to \$398.97 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$2,438,872 or \$385.35 per square foot of living area, including land, which falls within the range established by the best comparable sales in the 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 the 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 21, 2025



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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