



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

APPELLANT: Vincent A. Sassano
DOCKET NO.: 23-04086.001-R-1
PARCEL NO.: 16-34-201-011

The parties of record before the Property Tax Appeal Board are Vincent A. Sassano, the appellant; 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: \$51,081
IMPR.: \$121,227
TOTAL: \$172,308

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-story dwelling of brick exterior construction with 1,929 square feet of living area.¹ The dwelling was constructed in 1951, is approximately 72 years old, and has an effective age of 1987.² Features of the home include a basement with finished area, 2 bedrooms, 1.5 bathrooms, central air conditioning,³ a fireplace, and a 2-car garage with 484 square feet of building area. The property has an approximately 12,264 square foot site and is located in Highland Park, Moraine Township, Lake County.

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appellant's appraisal which includes a more detailed sketch with measurements than the property record card presented by the board of review.

² The parties differ regarding the subject's age. The Board finds the best evidence of age is found in the property record card presented by the board of review.

³ The parties differ regarding the subject's central air conditioning amenity. The Board finds the best evidence of this amenity is found in the appellant's appraisal where the appraiser inspected the subject home on March 7, 2024 and determined it does not have central air conditioning.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$380,000 as of January 1, 2024. The appraisal was prepared by John Tsiaousis, a certified residential real estate appraiser, to determine the market value of the subject as of January 1, 2024.

The appraiser described the subject as a “non-conforming house type compared to the market” due to its 2 bedrooms compared to the most homes in the area having 3 and 4 bedrooms. The appraiser stated it was necessary to expand the search for comparables geographically to locate other 2-bedroom homes like the subject. The appraiser included a chart of sales in Highland Park from January 1, 2022 to January 1, 2024 indicating most homes that sold have 3 or 4 bedrooms with only 2.50% of the sales having 2 bedrooms.

Under the sales comparison approach, the appraiser selected three comparable sales located from 0.49 of a mile to 2.10 miles from the subject. The parcels range in size from 7,549 to 9,518 square feet of land area and are improved with 1-story homes of brick exterior construction ranging in size from 1,378 to 1,990 square feet of living area. The dwellings range in age from 67 to 75 years old. Each home has a basement with finished area, 2 or 3 bedrooms, 1 or 2 full bathrooms, and central air conditioning. Two comparables each have one or two fireplaces and two comparables each have a 1-car or a 2-car garage. The comparables sold from July 2022 to December 2023 for prices ranging from \$355,000 to \$399,000 or from \$193.47 to \$283.38 per square foot of living area, including land. The appraiser adjusted the two 2022 sales for sale date compared to January 1, 2024 and adjusted all three comparables for differences from the subject to arrive at adjusted prices ranging from \$380,000 to \$436,300. Based on this analysis, the appraiser estimated a market value for the subject of \$380,000 as of January 1, 2024.

Based on this evidence the appellant requested a reduction in the subject’s assessment to \$140,188 which would reflect a market value of \$420,606 or \$218.04 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$172,308. The subject's assessment reflects a market value of \$516,976 or \$268.00 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.⁴

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.85 of a mile from the subject. The parcels range in size from 12,768 to 22,983 square feet of land area and are improved with 1-story homes of brick or wood siding exterior construction ranging in size from 1,756 to 1,791 square feet of living area. The dwellings range in age from 68 to 73 years old. Three homes each have a basement, two of which have finished area. Each home has central air conditioning and 2 or 2.5 bathrooms. The board of review did not disclose the bedroom count for each comparable. Three homes each

⁴ Section 1910.50(c)(1) of the Board’s procedural rules 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. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

have a fireplace and three comparables each have a garage ranging in size from 440 to 499 square feet of building area. The comparables sold from May to September 2022 for prices ranging from \$500,000 to \$545,000 or from \$282.33 to \$305.15 per square foot of living area, including land.

The board of review submitted a brief critiquing the appraisal for stating a value conclusion 12 months after the January 1, 2023 assessment date at issue in this appeal, selecting two comparables that are much smaller homes than the subject, selecting two comparables that are located more distant from the subject where comparable sales were found in closer proximity to the subject, and making no adjustments for site size despite the much smaller site sizes of these comparables compared to the subject. The board of review contended adjustments for site size are supported by land sales in Highland Park, four of which were included in the brief to support its contention that site size adjustments are warranted. The board of review rejected the appraiser's statement that the subject is "non-conforming" for the market as sales of 1-story homes in close proximity to the subject were found. Based on this evidence the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant argued the board of review's comparables are all much larger homes than the subject, and the subject should not have a higher assessment compared to these larger homes. The appellant presented information on two additional comparable sales, together with an analysis by John Barnak Real Broker, LLC.⁵

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. Adm. 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. Adm. 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 presented an appraisal and the board of review presented four comparable sales in support of their respective positions before the Board. The Board gave less weight to the appraised value conclusion as it states an opinion of value as of January 1, 2024 rather than the January 1, 2023 assessment date and includes adjustment for date of sale based on the January 1, 2024 date rather than the assessment date. The Board finds the appraiser relied on two sales that are significantly smaller homes that are located more distant from the subject where sales of more similarly sized homes located more proximate to the subject were found by the board of review. Appraisal sales #2 and #3 are approximately 27% and 29% smaller homes than the subject compared to the board of review's comparables which are from approximately 7% to 9% smaller homes than the subject. Despite expanding the search for comparable sales based on bedroom count, the appraiser still included one sale that has three bedrooms unlike the subject,

⁵ Section 1910.66(c) of the Board's procedural rules (86 Ill. Adm. Code § 1910.66(c)) provides: "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." Thus, the Board shall not further consider the evidence of these comparable sales or market value opinion that were not presented in the appellant's case in chief but were presented for the first time in rebuttal.

for which an adjustment was made. For these reasons, the Board finds the appraisal states a less credible and/or reliable opinion of value and the Board will instead consider the raw sales data presented in the appraisal and by the board of review.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to appraisal sales #2 and #3, due to significant differences from the subject in dwelling size and location. The Board gives less weight to the board of review's comparable #2, which lacks a basement that is a feature of the subject. The Board also gives less weight to and to appraisal sale #1 and the board of review's comparable #4, which each lack a garage that is a feature of the subject.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #3, which sold proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, and features, although these comparables have central air conditioning unlike the subject, suggesting downward adjustments to these comparables for this amenity would be needed to make them more equivalent to the subject. Moreover, one comparable lacks finished basement area, a feature of the subject, and one comparable has a much larger site than the subject, suggesting additional adjustments to these comparables would be needed. These two most similar comparables sold for prices of \$511,000 and \$545,000 or \$291.00 and \$305.15 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$516,976 or \$268.00 per square foot of living area, including land, which is bracketed by the best comparable sales in terms of total market value and below the two best comparables on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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: _____

February 18, 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

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

APPELLANT

Vincent A. Sassano
1677 Strath Erin Rd
Highland Park, IL 60035

COUNTY

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