



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

APPELLANT: Francis Gattone  
DOCKET NO.: 19-07969.001-R-1  
PARCEL NO.: 15-32-203-034

The parties of record before the Property Tax Appeal Board are Francis Gattone, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. in Chicago; 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:** \$30,652  
**IMPR.:** \$96,686  
**TOTAL:** \$127,338

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 2019 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 one-story dwelling of wood siding exterior construction with 2,056 square feet of living area. The dwelling was constructed in 1970 with an effective age of 1973. Features of the home include a basement, central air conditioning, a fireplace and a 420 square foot garage. The property has a 8,770 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant appeared before the Property Tax Appeal Board through counsel contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.62 of a mile from the subject and in the same neighborhood code as the subject property. The comparables have sites containing either 8,770 or 10,000 square feet of land area. The comparables are improved with one-story dwellings of wood siding exterior construction that contain either 2,056 or 2,133 square feet of

living area. The dwellings were built from 1970 to 1972 with comparable #1 having an effective age of 1974, comparable #2 having an effective age of 1973 and comparable #3 having an effective age of 1978. Each comparable has a crawl-space foundation. Each comparable has central air conditioning, one or two fireplace, and a garage ranging in size from 418 to 462 square feet of building area. The comparables sold from January 2018 to October 2019 for prices ranging from \$275,000 to \$367,500 or from \$133.75 to \$172.29 per square foot of living area, land included. The appellant requested that the assessment be reduced to \$105,569 or a market value of approximately \$316,739 based on the statutory level of assessments of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$127,338. The subject's assessment reflects a market value of \$387,163 or \$188.31 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

Representing the board of review was Jack Perry.

In support of its contention of the correct assessment the board of review submitted the subject's property record card and a grid analysis on three comparable sales. The comparables are located within 0.48 of a mile from the subject and in the same neighborhood code as the subject property. The comparables have sites that contain either 8,770 or 8,910 square feet of land area. Perry testified that the comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,614 to 2,133 square feet of living area. The dwellings were built in 1970 with comparable #1 having an effective age of 1980. One comparable has a crawl-space foundation and two comparables have a basement one with finished area. Each comparable has central air conditioning and two comparables have a fireplace. Each comparable has a garage ranging in size from 420 to 600 square feet of building area. The comparables sold from March 2018 to April 2019 for prices ranging from \$372,000 to \$395,000 or from \$185.19 to \$230.48 per square foot of living area, land included. The board of review requested that the 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables along with board of review comparable #2 as these properties have a crawl-space foundation when compared to the subject property, which has a basement.

The Board finds the best evidence of market value to be the with the board of review comparables #1 and #3. These properties have varying degrees of similarity when compared to

the subject in location, site size, dwelling size and some features. These most similar comparables sold for prices of \$395,000 and \$372,000 or \$185.19 and \$230.48 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$387,163 or \$188.31 per square foot of living area, including land, which is bracketed by the best comparable sales in this record. After considering adjustments to the 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. Based on this evidence the Board finds no 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:

September 19, 2023



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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