



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

APPELLANT: Joelli Soccorso  
DOCKET NO.: 11-04168.001-R-1  
PARCEL NO.: 05-24-202-012

The parties of record before the Property Tax Appeal Board are Joelli Soccorso, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$7,622  
**IMPR.:** \$43,159  
**TOTAL:** \$50,781

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 2011 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 split level dwelling of frame construction with 1,188 square feet of living area. The dwelling was constructed in 2003. Features of the home include a finished lower level, central air conditioning and a two-car garage. The property has an 8,525 square foot site and is located in Ingleside, Grant Township, Lake County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three

suggested comparable sales. The sales occurred from April to September of 2011 for prices ranging from \$109,000 to \$155,000 or from \$97.32 to \$123.02 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,781. The subject's assessment reflects a market value of \$156,635 or \$131.85 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Lake County of 32.42% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. The board of review's comparable #4 is the same property as the appellant's comparable #1. The sales occurred from February 2010 to October 2012 for prices ranging from \$126,500 to \$155,000 or from \$123.02 to \$130.64 per square foot of living area, including land.

The board of review's witness, Grant Township Deputy Assessor Lorri Spencer, testified that appellant's comparable #2 is located over 2 miles from the subject and appellant's comparable #3 is a dissimilar one-story style dwelling.

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

#### **Conclusion of Law**

For this appeal, 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); 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 sales in this record support the subject's assessment.

The parties submitted a total of six sales for the Board's consideration. The Board gave less weight to the appellant's comparable #3 due to its dissimilar one-story style, when compared to the subject. The Board gave less weight to the board of review's comparable #1 due to its sale date occurring greater than 21 months after the subject's January 1, 2011 assessment date. The Board finds the remaining four sales were most similar to the subject in style, size and features. Due to the similarities to the subject, these comparables received the most

weight in the Board's analysis. The comparables had sale dates occurring from February 2010 to September 2011 for prices ranging from \$114,500 and \$155,000 or from \$109.26 to \$130.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$156,635 or \$131.85 per square foot of living area, including land, which is above the market values of the best comparables both in terms of overall value and on a square foot basis. However, after considering adjustments to the comparables for differences when compared to the subject, such as the subject's newer age and larger garage, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is justified. Therefore, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: June 20, 2014

*Allen Castrovillari*

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 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 the subsequent year 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.

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.