



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

APPELLANTS: John & Michelle Brugioni
DOCKET NO.: 15-04853.001-R-1
PARCEL NO.: 16-15-408-006

The parties of record before the Property Tax Appeal Board are John & Michelle Brugioni, the appellants, by Michael Griffin, Attorney at Law 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: \$27,832
IMPR.: \$55,023
TOTAL: \$82,855

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2015 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 two-story dwelling of brick exterior construction with 2,794 square feet of living area. The dwelling was constructed in 1925. Features of the home include a full unfinished basement, a fireplace and a 324 square foot garage.¹ The property has a 6,500 square foot site and is located in Highwood, Moraine Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellants submitted information on four equity comparables located from 273 feet to 1,964 feet from the subject property. The comparables were improved with 1, 1.5-story and 3, 2-story dwellings with wood siding, brick, concrete block or stucco exterior construction that ranged in size from 2,496 to 3,082 square feet

¹ The appellants' grid analysis depicts the subject property has central air conditioning. The board of review's grid analysis is showing no central air conditioning along with the enclosed property record card.

of living area. The dwellings range in age from 86 to 103 years old. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments that ranged from \$47,565 to \$60,234 or from \$18.63 to \$19.54 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,855. The subject property has an improvement assessment of \$55,023 or \$19.69 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located from .22 to .38 of a mile from the subject property. The comparables were improved with 3, 2-story and 1, 2.5-story dwellings of brick or wood siding exterior construction that range in size from 2,784 to 2,976 square feet of living area. The dwellings were constructed from 1918 to 1940. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments that ranged from \$60,088 to \$69,422 or from \$21.38 to \$23.33 per square foot of living area.

Conclusion of Law

The taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight suggested comparables for the Board's consideration. The Board gave less weight to the appellants' comparable #3 due to older age and comparable #4 based on its different design when compared to the subject. The Board gave less weight to the board of review comparable # 1 based on its newer age and comparable #3 due to its different design when compared to the subject.

The Board finds the best evidence of assessment equity to be appellants' comparables #1 and #2 along with the board of review comparables #2 and #4. These comparables are more similar in location, style, age dwelling size and features when compared to the subject property. These comparables had improvement assessments that ranged from \$49,643 to \$65,450 or from \$18.63 to \$22.46 per square foot of living area. The subject's improvement assessment of \$55,023 or \$19.69 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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.



Chairman



Member



Acting 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: August 18, 2017



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.