



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

APPELLANT: Donatantonio & Tina DiVagno
DOCKET NO.: 17-02547.001-R-1
PARCEL NO.: 16-14-308-012

The parties of record before the Property Tax Appeal Board are Donatantonio & Tina DiVagno, the appellants, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** 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: \$48,712
IMPR.: \$96,600
TOTAL: \$145,312

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 2017 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 brick dwelling containing 2,760 square feet of living area. The dwelling was constructed in 1920 and has an effective age of 1957. Features of the home include a 1,128-square foot unfinished basement, central air conditioning and a 528-square foot detached garage. The property has a 10,000-square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. The land assessment is not in dispute. In support of this argument, the appellants submitted information on nine equity comparables located within .32 of a mile of the subject, and in the same assessment neighborhood code as the subject property. The properties are improved with two-story brick, stucco, vinyl-sided or wood-sided dwellings ranging in size from 2,560 to 2,904 square feet of living area. The dwellings were constructed from 1910 to 1948 and

have effective ages ranging from 1920 to 1954. The comparables each feature a basement with four having finished areas; seven homes each have central air conditioning and seven comparables each have one or two fireplaces; and eight comparables each have an attached or detached garage ranging in size from 230 to 580 square feet of building area. The dwellings have improvement assessments ranging from \$80,463 to \$108,666 or from \$30.32 to \$39.05 per square foot of living area. The appellants' counsel also submitted black and white photographs and schematic diagrams of the subject and each comparable property. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$47,887 or \$17.35 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 \$162,393. The subject property has an improvement assessment of \$113,681 or \$41.19 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, three of which were also submitted by the appellants. The board of review comparables #1, #2 and #3 are the same properties as appellants' comparables #2, #5 and #6, respectively. The comparables are located within .29 of a mile of the subject, and within the same assessment neighborhood code as the subject property. The properties are improved with two-story brick, stucco or wood-sided dwellings ranging in size from 2,716 to 2,862 square feet of living area. The dwellings were constructed from 1920 to 1957. The homes each feature a basement with three having finished areas. Each home also has one or two fireplaces and a garage ranging in size from 230 to 528 square feet of building area. Three homes have central air conditioning. The properties have improvement assessments ranging from \$92,241 to \$121,991 or from \$33.34 to \$42.62 per square foot of living area. The board of review also submitted property record cards for the subject and its comparables.

The board of review offered to reduce the subject's total assessment to \$145,312 and its improvement assessment to \$96,600. By a letter dated December 12, 2018, the appellants' counsel rejected the board of review's offer.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of ten equity comparables with three common comparables submitted by both parties in support of their respective positions before the Property Tax Appeal Board. The Board gave reduced weight to appellants' comparables #5 and #6 (which are also board of review comparables #2 and #3), appellants' comparables #8 and #9, and board of review #4 as each of these dwellings have superior finished basement areas, unlike the subject.

The Board also gave less weight to appellants' comparables #3 and #4 due to their lack of a central air conditioning amenity, unlike the subject.

The Board finds the best equity comparables to be the parties' remaining four comparables, which includes one common submission. These properties are most similar to the subject in location, design, dwelling size and features. These most similar equity comparables in this record have improvement assessments ranging from \$80,463 to \$106,058 or from \$30.32 to \$39.05 per square foot of living area. The subject's improvement assessment of \$113,681 or \$41.19 per square foot of living area falls outside the range established by the best equity comparables in this record and appears to be inequitably assessed.

After considering necessary adjustments to the comparables for differences in ages and dwelling sizes relative to the subject, the Board finds that the appellants have demonstrated by clear and convincing evidence that the subject is inequitably assessed. Therefore, the Board finds that the subject's improvement assessment is unsupported and a reduction in the subject's improvement assessment is warranted.

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: May 26, 2020



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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