



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

APPELLANT: Steven Ruggero
DOCKET NO.: 18-00049.001-R-1
PARCEL NO.: 07-24-108-055

The parties of record before the Property Tax Appeal Board are Steven Ruggero, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$13,199
IMPR.: \$88,123
TOTAL: \$101,322

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 2018 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 brick dwelling containing 2,367 square feet of living area and was built in 1978. Features of the home include an unfinished basement, central air conditioning, and a 1,271-square foot garage and a 990-square foot inground swimming pool. The property is situated on a 32,234-square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within the same neighborhood code as assigned by the local assessor to the subject property. The properties are improved with one-story dwellings of brick or brick and wood-siding exterior construction ranging in size from 2,172 to 2,208 square feet of living area. The dwellings were constructed from 1967 to 1988 and each home features a basement with one

having finished area. Each dwelling also has central air-conditioning and a garage ranging in size from 536 to 604 square feet of building area. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$68,653 to \$75,338 or from \$31.61 to \$34.20 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$84,212 or \$35.58 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 \$101,322. The subject property has an improvement assessment of \$88,123 or 37.23 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted two sets of equity comparables containing information on eight properties located within the same neighborhood code as assigned by the local assessor to the subject property.¹ The board of review comparables #1 and #2 were also submitted by the appellant as comparables #1 and #2. The properties are improved with one-story dwellings of brick or wood-siding exterior construction ranging in size from 2,089 to 2,427 square feet of living area. The dwellings were built from 1970 to 1988. The homes each feature a basement with two having finished area. Each comparable also features central air-conditioning and a garage ranging in size from 462 to 1004 square feet of building area. Six comparables each have one or two fireplaces. The properties have improvement assessments ranging from \$69,787 to \$81,687 or from \$31.26 to \$38.46 per square foot of living area. The board of review also submitted copies of the property record cards for the subject and its own comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity regarding the improvement 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 appellant did not meet this burden of proof and no reduction in the subject's improvement assessment is warranted.

The parties submitted a total of nine assessment equity comparables, including two common properties, in support of their respective positions before the Property Tax Appeal Board. The Board finds the best evidence of assessment equity to be the parties' common comparables #1 and #2, in addition to board of review comparables #3, #4, #5 and #7. These six comparables are similar to the subject in location, design, age, foundation, dwelling size, and most features. These best comparables have improvement assessments ranging from \$69,787 to \$76,848 or from \$31.26 to \$36.70 per square foot of living area. The subject's improvement assessment of \$88,123 or \$37.23 per square foot of living area is above the range established by the best comparables in this record. However, the subject's slightly higher improvement assessment

¹ For clarity, the Board has re-labeled the second set of board of review comparables as #5 through #8.

appears justified given the subject's superior garage size, higher bathroom count, and an inground swimming pool relative to the best equity comparables in this record.

The Board gave less weight to the remaining comparables based on their finished basement areas, dissimilar to the subject's unfinished basement.

Based on the evidence in this record, the Board finds that the appellant did not demonstrate by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, no reduction in the subject's improvement assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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 15, 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

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