



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

APPELLANT: Brian LaGiglia  
DOCKET NO.: 18-23974.001-R-1  
PARCEL NO.: 22-31-403-009-0000

The parties of record before the Property Tax Appeal Board are Brian LaGiglia, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; and the Cook 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 **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$10,040  
**IMPR.:** \$54,775  
**TOTAL:** \$64,815

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook 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 two-story dwelling of masonry exterior construction with 4,763 square feet of living area. The dwelling is approximately 16 years old. Features of the home include a full unfinished basement, central air conditioning, and a fireplace.<sup>1</sup> The property has a 40,162 square foot site and is located in Lemont, Lemont Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation and assessment equity with respect to the subject's improvement as the bases of the appeal. In support of the overvaluation argument, the appellant completed Section IV – Recent Sale Data of the residential appeal petition and

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<sup>1</sup> The parties differ on whether the subject property has a garage; however, the Board finds this discrepancy will not impact the Board's decision.

submitted a copy of a settlement statement disclosing the subject property was purchased by Daniel LaGiglia (buyer) from Wells Fargo Bank N.A. (seller) on September 15, 2015 for a price of \$500,555. The appellant reported the sale of the residence was not a transfer between family members or related corporations, the property was sold by Edward Lukasik who is an agent for the realty firm Remax/Crosstown Realtors, the property was advertised for sale through a multiple listing, and the property sold in settlement of an installment contract.

With respect to the assessment inequity argument, the appellant also submitted a grid analysis of four equity comparables that are located within the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 3,817 to 4,691 square feet of living area. The dwellings range in age from 22 to 28 years old. Each comparable has a full unfinished basement, central air conditioning, one fireplace, and either a 2-car, a 3-car, or a 3.5-car garage. The comparables have improvement assessments ranging from \$41,046 to \$47,586 or from \$8.75 to \$10.92 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$48,630 or \$10.21 per square foot of living area, and a total assessment reduction to \$58,670. The requested total assessment would reflect a total market value of \$586,700 or \$123.18 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted two "Board of Review - Notes on Appeals" disclosing the total assessment for the subject of \$64,815. The subject's assessment reflects a market value of \$648,150, or \$136.08 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$54,775 or \$11.50 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted two grid analyses with eight comparable properties with assessment data provided for each comparable and sales data provided for six of the comparables.<sup>2</sup> The eight comparables are located within the subject's same neighborhood code and are improved with class 2-08, two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 3,901 to 4,881 square feet of living area. The dwellings range in age from 12 to 25 years old and have partial or full basements with two comparables having finished area. Each comparable has central air conditioning and either a 3-car or a 4-car garage. Seven comparables each have from one to three fireplaces. Six comparables sold from May 2015 through August 2018 for prices ranging from \$597,500 to \$915,000 or from \$149.91 to \$187.46, including land. The eight comparables have improvement assessments ranging from \$45,681 to \$72,117 or from \$11.53 to \$14.91 per square foot of living area.

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<sup>2</sup> The Board renumbered the board of review's grid analysis with four equity comparables, two of which have sold, as comparables #5 through #8.

Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends, in part, 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.

In response to the overvaluation argument, the appellant submitted evidence disclosing the subject property sold on September 15, 2015 for a price of \$500,555 and the board of review presented two grid analyses with eight comparable properties, six of which have sold. The Board gives less weight to the subject's 2015 purchase price as the sale occurred 27 months prior to the January 1, 2018 valuation date at issue. Likewise, the Board gives less weight to the board of review comparable sales #1, #2, and #4 with sale dates from May 2015 through March 2016 that occurred more than 21 months prior to the valuation date at issue. The Board finds the best evidence of market value to be board of review comparables #3, #6, and #7 that sold more proximate to the valuation date at issue and are similar to the subject in overall property characteristics. These three comparables sold from June 2016 to August 2018 for prices ranging from \$632,400 to \$915,000 or from \$149.91 to \$187.46 per square foot of living area, including land. The subject assessment reflects a market value of \$648,150, or \$136.08 per square foot of living area, including land, which falls within the range established by the most similar comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment based on overvaluation is not warranted.

Alternatively, the taxpayer contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 12 equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 as well as the board of review comparables #2 and #4 due to differences from the subject in location, age, or dwelling size.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables. These comparables are relatively similar to the subject in location, design, age, dwelling size,

and some features. These eight comparables have improvement assessments ranging from \$41,046 to \$72,117 or from \$8.75 to \$14.91 per square foot of living area. The subject's improvement assessment of \$54,775 or \$11.50 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the equity comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on a lack of assessment equity is not justified.

In conclusion, the Board finds the appellant failed to establish either overvaluation or lack of assessment equity on this record and no change in the subject's 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:

January 18, 2022



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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