



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

APPELLANT: Robert Chiappetta
DOCKET NO.: 19-02862.001-R-1
PARCEL NO.: 06-36-109-018

The parties of record before the Property Tax Appeal Board are Robert Chiappetta, the appellant; 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: \$15,044
IMPR.: \$75,061
TOTAL: \$90,105

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 2019 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 is improved with a two-story dwelling with a vinyl siding exterior containing 2,269 square feet of living area. The dwelling was built in 1991. Features of the home include a full unfinished basement, central air conditioning, one fireplace and an attached garage with 789 square feet of building area. The property has an 8,900 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story dwellings with vinyl siding exteriors ranging in size from 2,257 to 2,321 square feet of living area. The homes were built in 1991 and 1992. Each property has a full or partial unfinished basement, central air conditioning, one fireplace and an attached garage ranging in size from 420 to 441 square feet of building area. Each comparable is located in the same assessment neighborhood as the subject property with sites ranging in size from 8,550 to 10,110

square feet of land area. The comparables have improvement assessments ranging from \$69,776 to \$72,455 or from \$30.43 to \$31.78 per square foot of living area. Their land assessments range from \$14,807 to \$15,370 or from \$1.52 to \$1.73 per square foot of land area.

The appellant requested the subject's land assessment be reduced to \$14,998 and the improvement assessment be reduced to \$73,326.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,105. The subject property has an improvement assessment of \$75,061 or \$33.08 per square foot of living area. The subject has a land assessment of \$15,044 or \$1.69 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with two-story dwellings with vinyl siding or wood siding exteriors ranging in size from 2,216 to 2,269 square feet of living area. The homes were built from 1991 to 1994. Each property has a full basement with one having finished area, central air conditioning, and an attached garage ranging in size from 420 to 483 square feet of building area. Three comparables each have one fireplace. Each comparable is located in the same assessment neighborhood as the subject property with sites ranging in size from 8,530 to 10,210 square feet of land area. The comparables have improvement assessments ranging from \$71,955 to \$74,893 or from \$31.88 to \$33.80 per square foot of living area. Their land assessments range from \$14,777 to \$15,455 or from \$1.50 to \$1.73 per square foot of land area.

Conclusion of Law

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 nine comparables similar to the subject in location, land area, dwelling style, dwelling size, age, and features with the exception each has a smaller garage than the subject property. These comparables have improvement assessments that range from \$30.43 to \$33.80 per square foot of living area. The subject's improvement assessment of \$33.08 per square foot of living area falls within the range established by the comparables in this record and is well supported given the fact the subject property has the largest garage. The comparables have land assessments ranging from \$1.50 to \$1.73 per square foot of land area. The subject property has a land assessment of \$1.69 per square foot of land area, which is within the range established by the comparables.

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 exists on the basis of the evidence.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject 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. 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: October 19, 2021



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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COUNTY

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