



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

APPELLANT: Richard & Paula Capparelli  
DOCKET NO.: 19-03547.001-R-1  
PARCEL NO.: 06-29-215-007

The parties of record before the Property Tax Appeal Board are Richard & Paula Capparelli, the appellants, 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:** \$ 5,070  
**IMPR.:** \$29,379  
**TOTAL:** \$34,449

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 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 consists of a one-story dwelling of frame exterior construction with 1,082 square feet of living area. The dwelling was constructed in 1910 and is approximately 109 years old, with a reported effective age of 1941. Features of the home include an unfinished partial basement, central air conditioning<sup>1</sup> and a detached two-car garage containing 528 square feet of building area. The property has a 6,760 square foot site and is located in Round Lake, Avon Township, Lake County.

The appellants contend assessment inequity concerning both the land and improvement assessments as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located from 5.79 to 14.04-miles from the subject property and in either Beach Park or Fox Lake. The comparable parcels range in size from 2,500

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<sup>1</sup> Although the assessing officials do not record central air conditioning as a feature of the dwelling (see subject's property record card), the appellants reported the home does have the feature of central air.

to 13,590 square feet of land area and have land assessments ranging from \$2,335 to \$11,877 or from \$0.62 to \$0.93 per square foot of land area.

The comparables are improved with either one-story or two-story dwellings of frame exterior construction. The dwellings were built from 1925 to 1943 and range in size from 924 to 1,154 square feet of living area. Two homes have full basements, one of which is a walkout style, and two homes have concrete slab and crawl-space foundations, respectively. Comparable #4 has a fireplace and comparable #1 has an attached 440-square foot garage. The comparables have improvement assessments ranging from \$13,963 to \$19,469 or from \$12.10 to \$20.28 per square foot of living area.

Based on this evidence, the appellants requested a reduced land assessment of \$5,000 or \$0.74 per square foot of land area and a reduced improvement assessment of \$20,000 or \$18.48 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 \$35,758. The subject property has a land assessment of \$6,379 or \$0.94 per square foot of land area and an improvement assessment of \$29,379 or \$27.15 per square foot of living area.

In a memorandum, the board of review argued that each of the appellant's comparables are located outside of Avon Township. The board of review asserted that comparables located in Beach Park and Fox Lake are not relevant evidence to establish lack of assessment uniformity by clear and convincing evidence.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located within the same assessment neighborhood code as the subject in Round Lake. The comparable parcels range in size from 11,360 to 13,750 square feet of land area and have land assessments ranging from \$7,732 to \$8,090 or from \$0.59 to \$0.68 per square foot of land area.

The comparables are improved with one-story dwellings of frame or vinyl siding exterior construction. The dwellings were built from 1914 to 1957, with the oldest dwelling having an effective age of 1930 and comparable #4 having a newer effective age of 1970. The homes range in size from 912 to 1,136 square feet of living area. Each dwelling has a full and a garage ranging in size from 360 to 1,000 square feet of building area. The comparables have improvement assessments ranging from \$28,308 to \$35,544 or from \$30.77 to \$36.17 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

### **Conclusion of Law**

The taxpayers contend assessment inequity concerning both the land and improvement assessments 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) [emphasis added]. The Board finds the record evidence supports a reduction in the subject's land assessment but does not warrant a reduction in the subject's improvement assessment.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board concerning both the land and improvement assessment of the subject property. The Board has given little weight to the appellant's comparables which are each more than five miles distant from the subject property and located in different communities than the subject. For the improvement argument, the Board has given reduced weight to board of review comparable #3 as this property has a significantly newer effective age of 1970 when compared to the subject's effective age of 1941.

As to the land inequity argument, the Board finds the best evidence of assessment equity to be the five board of review comparables which are closer in proximity to the subject property, despite that each comparable is larger than the subject parcel. The comparable parcels range in size from 11,360 to 13,750 square feet of land area and have land assessments ranging from \$0.59 to \$0.68 per square foot of land area. The subject parcel containing 6,760 square feet of land area has a land assessment of \$0.94 per square foot of land area which falls above the range established by the best comparables in this record. After considering appropriate adjustments for the subject's smaller parcel size when compared to the best comparables, the Board finds that a reduction in the subject's land assessment is warranted on this record.

As to the improvement inequity argument, the Board finds the best evidence of assessment equity to be board of review comparables #1, #2, #3 and #5. These comparables are similar to the subject in location, bracket the subject in age and are similar to the subject in design and other features. These comparables have improvement assessments that range from \$28,308 to \$35,544 or from \$30.77 to \$33.29 per square foot of living area. The subject's improvement assessment of \$29,379 or \$27.15 per square foot of living area falls within the range established by the best comparables in this record in terms of overall improvement assessment and below the range on a per-square-foot basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 disclosed that properties located in similar geographic areas 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 concerning the subject's improvement.

Based on this record and after considering appropriate adjustments for differences between the best comparables and the subject, 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 improvement assessment is not justified.

In conclusion, the record evidence supports the contention that the subject's land was inequitably assessed based on nearby parcels which warrants a reduction in the land assessment. However, the claim for lack of improvement assessment equity was not established based upon the best comparables submitted by the parties and no change 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:

April 19, 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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