



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

APPELLANT: Richard Capparelli
DOCKET NO.: 19-03551.001-R-1
PARCEL NO.: 06-29-215-010

The parties of record before the Property Tax Appeal Board are Richard Capparelli, 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: \$ 6,917
IMPR.: \$14,599
TOTAL: \$21,516

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 consists of a one-story dwelling of wood siding exterior construction with 560 square feet of living area. The dwelling was constructed in 1958. Features include a crawl space foundation. The subject property has a 5,780-square foot site. The subject property is located in Avon Township, Lake County.

The appellant contends assessment inequity with respect to the subject's land and improvement assessment.¹ In support of this argument, the appellant submitted a grid analysis of five assessment comparables located from two blocks to approximately 10 miles from the subject. The comparables consist of one-story dwellings of wood siding exterior construction that were built from 1945 to 1960. Comparable #2 was reported to have an effective age of 1970. The dwellings range in size from 500 to 640 square feet of living area and are situated on lots that range in size from 2,586 to 10,300 square feet of land area. One comparable has a full

¹ On the appeal form, the appellant requested an increase to the subject land assessment from \$6,917 to \$7,500.

unfinished basement, two comparables have a crawl space foundation and two comparables have a concrete slab foundation. Two comparables have a detached garage that contain 572 and 308 square feet of building area, respectively. The comparables have improvement assessments ranging from \$2,006 to \$12,559 or from \$4.01 to \$23.27 per square foot of living area. The comparables have land assessments ranging from \$2,586 to \$12,131 or from \$.74 to \$1.34 per square foot of land area.

Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,516. The subject property has a land assessment of \$6,917 or \$1.20 per square foot of land area and an improvement assessment of \$14,599 or \$26.07 per square foot of living area.

In support of the subject's assessment, the board of review submitted an analysis of five comparable properties located in the same neighborhood code as the subject. The comparables consist of one-story dwellings of vinyl siding exterior construction that were built from 1934 to 1953 with comparable #1 having an effective age of 1969. The dwellings range in size from 480 to 660 square feet of living area and are situated on lots that range in size from 4,360 to 6,100 square feet of land area. The comparables have a crawl space foundation. Comparables #3, #4 and #5 have an attached or detached garage that range in size from 256 to 660 square feet of building area. The comparables have improvement assessments ranging from \$12,745 to \$21,225 or from \$26.55 to \$32.57 per square foot of living area. The comparables have land assessments ranging from \$5,726 to \$7,055 or from \$1.16 to \$1.32 per square foot of land area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant argued that the subject's land and improvement assessment were inequitable. 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.

With respect to the subject's improvement assessment, the record contains ten suggested assessment comparables for the Board's consideration. The Board gave less weight to comparables #1 through #4 submitted by the appellant due to their distant location approximately 10 miles from the subject. The Board gave less weight to board of review comparable #1 due to its newer effective age when compared to the subject. The Board finds board of review assessment comparables #2 through #5 and appellant's comparable #5 are more similar when compared to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments ranging from \$7,433 to \$21,225 or from \$11.16 to \$32.16 per

square foot of living area. Excluding appellant comparable #5 and board of review comparable #2, which appear to be outliers, results in a narrower range of improvement assessments from \$12,745 to \$16,178 or from \$26.55 to \$29.60 per square foot of living area. The subject has an improvement assessment of \$14,599 or \$26.07 per square foot of living area, which falls within the range established by the most similar comparables in the record on an overall basis and below the range on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is justified and no reduction is warranted.

With respect to the subject's land assessment, the record contains ten suggested land comparables for the Board consideration. The Board gave less weight to land comparables #1 through #4 submitted by the appellant due to their distant location approximately 10 miles from the subject. Additionally, appellant's comparables #1, #2 and #5 are dissimilar in land size when compare to the subject. The Board finds the five comparables submitted by the board of review are more similar when compared to the subject in location and land area. They have land assessments ranging from \$5,726 to \$7,055 or from \$1.16 to \$1.32 per square foot of land area. The subject property has a land assessment of \$6,917 or \$1.20 per square foot of land area, which falls within the range established by the most similar comparables in the record. Based on the evidence contained in this record, the Board finds the subject's land assessment is supported and no reduction is warranted.

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 presented 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: November 16, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Richard Capparelli
219 Nippersink
Round Lake, IL 60073

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085