



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

APPELLANT: Richard J. Capparelli  
DOCKET NO.: 19-03589.001-R-1  
PARCEL NO.: 06-29-217-005

The parties of record before the Property Tax Appeal Board are Richard J. 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:** \$ 6,980  
**IMPR.:** \$47,414  
**TOTAL:** \$54,394

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 two-story dwelling of vinyl siding exterior construction with 2,392 square feet of living area. The dwelling was constructed in 1908, with a reported effective age of 1956. Features of the home include an unfinished full basement.<sup>1</sup> The property has a 14,750 square foot site and is located in Round Lake, Avon Township, Lake County.

The appellant contends assessment inequity concerning both the land and improvement assessments as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in Beach Park, Ingleside or Round Lake Park and from .95 of a mile to 14.44-miles from the subject property. The parcels range in size from 5,210 to 12,000 square feet of land area and are improved with either a 1.5-story or a 2-story dwelling of wood siding or vinyl siding exterior construction. The dwellings were built from

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<sup>1</sup> The appellant reported in Section III that the dwelling has central air conditioning while the assessing officials did not indicate this was an amenity of the home.

1937 to 1949, with the oldest dwelling having an effective age of 1947. The homes range in size from 2,042 to 2,232 square feet of living area. Comparable #2 has a partial basement and the remaining dwellings have either a crawl-space or a concrete slab foundation. Comparable #2 has central air conditioning and comparables #1 and #3 each have a garage of 624 and 240 square feet of building area, respectively. The comparables have land assessments ranging from \$3,322 to \$7,218 or from \$0.60 to \$0.84 per square foot of land area and have improvement assessments ranging from \$18,341 to \$40,586 or from \$8.98 to \$18.71 per square foot of living area.

Based on this evidence, the appellant requested a reduced land assessment of \$5,000 or \$0.34 per square foot of land area and a reduced improvement assessment of \$40,000 or \$16.72 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 \$54,394. The subject property has a land assessment of \$6,980 or \$0.47 per square foot of land area and an improvement assessment of \$47,414 or \$19.82 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in Round Lake and in the same assessment neighborhood code as the subject. The parcels range in size from 13,070 to 28,470 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction. The dwellings were built from 1907 to 1941, with effective ages for each dwelling ranging from 1960 to 1980. The homes range in size from 1,980 to 2,722 square feet of living area. Each dwelling has a full basement, one of which has finished area. Comparables #2 and #4 each have central air conditioning and comparable #2 has a fireplace. Each property has a garage ranging in size from 308 to 1,380 square feet of building area. Comparable #2 also has an inground swimming pool. The comparables have land assessments ranging from \$6,829 to \$8,421 or from \$0.30 to \$0.52 per square foot of land area and have improvement assessments ranging from \$52,320 to \$73,231 or from \$21.45 to \$26.90 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 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 record evidence does not support a reduction in the subject's land and/or improvement assessment.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to each of the appellant's comparables which are located distant from the subject property and/or have different foundation types or a much smaller basement than the subject dwelling. The Board has given

reduced weight to board of review comparables #1 and #2 due to differences in dwelling size and/or pool amenity when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #3 and #4 which are similar to the subject in location, in effective age, dwelling size, basement and some features, although each comparable is superior to the subject with a garage which is not a feature of the subject. These comparables have land assessments of \$0.42 and \$0.52 per square foot of land area and improvement assessments of \$55,627 and \$58,798 or of \$21.45 and \$24.58 per square foot of living area. The subject property has a land assessment of \$0.47 per square foot of land area which is bracketed by the two best comparables in the record. The subject has an improvement assessment of \$47,414 or \$19.82 per square foot of living area which falls below the two best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the record did not demonstrate with clear and convincing evidence that the subject's land and/or improvement were inequitably assessed and therefore reductions in either the subject's land or improvement assessments are not 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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COUNTY

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