



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

APPELLANT: Al Baiocchi
DOCKET NO.: 19-05978.001-R-1
PARCEL NO.: 07-04-301-009

The parties of record before the Property Tax Appeal Board are Al Baiocchi, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher in Chicago; 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: \$32,253
IMPR.: \$220,395
TOTAL: \$252,648

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 custom dwelling of brick exterior construction with 5,576 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished basement, central air conditioning, three fireplaces and a 1,357 square foot garage. The property has a 109,380 square foot site and is located in Wadsworth, Warren Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 4,675 to 6,612 square feet of living area. The dwellings were built from 1988 to 2002 with comparable #2 having a reported effective age of 1990. Each

comparable has an unfinished basement, central air conditioning, one to four fireplaces and a garage that ranges in size from 1,082 to 1,470 square feet of building area. The comparables have improvement assessments that range from \$151,382 to \$250,935 or from \$32.38 to \$37.95 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$193,208 or \$34.65 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 \$252,648. The subject property has an improvement assessment of \$220,395 or \$39.53 per square foot of living area. 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 property. The comparables are improved with two-story custom dwellings of brick or wood siding exterior construction ranging in size from 5,225 or 5,885 square feet of living area. The dwellings were built from 1989 to 2015 with comparable #3 having an effective age of 1990. The comparables each have a basement, three of which have recreation rooms and two that have walk-out designs. Each comparable has central air conditioning, three to five fireplaces and a garage that ranges in size from 1,150 to 2,064 square feet of building area. Comparable #3 has an inground swimming pool and comparable #4 has a greenhouse. The comparables have improvement assessments that range from \$212,582 to \$253,580 or from \$40.69 to \$43.88 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 record contains a total of eight suggested equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables due to their dissimilar dwelling sizes when compared to the subject. The Board gives reduced weight to board of review comparables #2 and #4 due to their newer ages when compared to the subject dwelling. The Board also gives reduced weight to board of review comparable #3 as it has an inground swimming pool, unlike the subject.

The Board finds the best evidence of assessment equity board of review comparables #1 and #5, which are overall more similar to the subject in location, dwelling size, design, age and some features. These comparables have improvement assessments of \$212,582 and \$234,629 or for \$40.69 and \$42.53 per square foot of living area. The subject's improvement assessment of \$220,395 or \$39.53 per square foot of living area is bracketed by the two best comparables in the record in terms of overall improvement assessment but below the comparables on a 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. Based on this record,

the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment is 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:

February 15, 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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