



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

APPELLANT: Anthony Bello
DOCKET NO.: 19-06103.001-R-1
PARCEL NO.: 03-27-101-012

The parties of record before the Property Tax Appeal Board are Anthony Bello, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$26,859
IMPR.: \$155,834
TOTAL: \$182,693

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 2-story dwelling of brick exterior construction with 4,510 square feet of living area. The dwelling was constructed in 2009 and is approximately 10 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and an 804-square foot attached garage. The property has a 43,560-square foot site and is located in Wadsworth, Newport 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 comparables located within the same assessment neighborhood code as the subject property. The properties are improved with 2-story dwellings of wood siding exterior construction ranging in size from 3,694 to 4,349 square feet of living area. The dwellings were built either 18 or 20 years ago and each home features a full unfinished basement, central air conditioning, two or three fireplaces,

and an attached garage ranging in size from 728 to 1,102 square feet of building area. The comparables have improvement assessments ranging from \$119,341 to \$138,979 or from \$31.85 to \$32.67 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$145,673 or \$32.30 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 \$182,693. The subject property has an improvement assessment of \$155,834 or \$34.55 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,964 to 5,173 square feet of living area. The dwellings were constructed from 2005 to 2013. The homes each feature a full unfinished basement, central air conditioning, one to three fireplaces, and an attached garage ranging in size from 582 to 1,198 square feet of building area. The properties have improvement assessments ranging from \$143,508 to \$177,953 or from \$34.40 to \$39.08 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 regarding the improvement 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 improvement assessment is not warranted.

The parties submitted a total of eight comparables for the Board's consideration with varying degrees of similarity to the subject. The Board gave less weight to appellant's comparable #2 and board of review comparables #3 and #5 based on their significantly smaller or larger dwelling sizes relative to the subject. The Board also gave reduced weight to appellant's comparables #1 and #3 based on their older ages when compared to the subject dwelling.

The Board finds the board of review comparables #1, #2, and #4 to be most similar to the subject in terms of location, design, age, dwelling size, foundation, and most features. These three most similar comparables in the record have improvement assessments ranging from \$143,508 to \$169,363 or from \$35.37 to \$37.25 per square foot of living area. The subject's improvement assessment of \$155,834 or \$34.55 per square foot of living area falls within the range established by the most similar comparables in this record on the basis of improvement assessment and slightly below the range on a per square foot of living area basis.

Based on the evidence in this record, and after considering necessary adjustments to the best comparables in the record for some differences from the subject, the Board finds that the appellant has not demonstrated by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, no reduction 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: March 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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