



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

APPELLANT: Michael Todesco
DOCKET NO.: 19-06352.001-R-1
PARCEL NO.: 15-09-101-013

The parties of record before the Property Tax Appeal Board are Michael Todesco, the appellant, by attorney Timothy M. Hughes, of Lavelle Legal Services, Ltd. in Schaumburg; 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: \$23,733
IMPR.: \$99,360
TOTAL: \$123,093

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 wood siding exterior construction with 1,840 square feet of living area. The dwelling was constructed in 1976 and is 43 years old. Features of the home include a basement with finished area,¹ central air conditioning and a 399 square foot garage. The property has an 8,490 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on eight

¹ The parties differ as to the subject's finished basement area. The Board finds the best description of the subject's basement finish is reported in its property record card submitted by the board of review which was not refuted by the appellant in rebuttal.

equity comparables located in the same assessment neighborhood code as the subject.² The comparables are improved with two-story dwellings of wood siding exterior construction that have either 1,612 or 1,868 square feet of living area. The homes range in age from 41 to 43 years old. Two comparables have a basement with one having finished area, four comparables have a crawl space foundation and two comparables have a concrete slab foundation. Each of the dwellings has central air conditioning and a garage ranging in size from 420 to 502 square feet of building area. Four of the homes each have one fireplace. The comparables have improvement assessments that range from \$75,084 to \$93,352 or from \$45.42 to \$49.97 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$78,045 or \$42.42 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 \$123,093. The subject has an improvement assessment of \$99,360 or \$54.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on ten equity comparables located in the same assessment neighborhood code as the subject property.³ The comparables are improved with two-story dwellings of wood siding exterior construction either 1,839 or 1,868 square feet of living area. The homes were built from 1974 to 1978. Seven comparables have a basement, four with finished area and three comparables have a crawl space foundation. Each home has central air conditioning and a garage with 441 square feet of building area. Seven homes each have one fireplace. The comparables have improvement assessments that range from \$85,521 to \$99,956 or from \$46.50 to \$53.51 per square foot of living area.

The board of review critiqued the appellant's comparables used along with the accuracy of the data presented in the appellant's grid analysis. The board of review argued that the appellant excluded the subject's finished basement area and submitted its own grid analysis of the appellant's comparables which included details on foundations for the properties. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant 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.

² The appellant's comparables #6 through #9 misnumbered and have been renumbered #5 through #8.

³ Comparables on page 2 of the board of review's grid analysis renumbered #6 through #10.

As an initial matter, the Board finds that the appellant failed to dispute the presence of finished area in the subject's basement, despite reporting an unfinished basement in Section III of the appeal form and in its grid analysis.

The parties submitted 18 equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 through #5, #7 and #8 along with board of review comparables #3, #4, #6, #7, #8 and #10 which differ from the subject in foundation type and/or lack finished basement area, in contrast with the subject's finished basement area.

The Board finds the best evidence of assessment equity to be the remaining comparables which are more similar to the subject in location, age, design, dwelling size, finished basement and other features. These comparables had improvement assessments that ranged from \$90,614 to \$99,956 or from \$48.51 to \$53.51 per square foot of living area. The subject's improvement assessment of \$99,360 or \$54.00 per square foot of living area falls within the range established by the best comparables in this record on an overall basis and slightly higher than the range on a per square foot basis. Given the subject's larger basement and larger finished basement area, relative to the best comparables in the record, a per square foot value slightly higher than the range appears to be logical. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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 by the parties disclosed that the 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:

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

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