



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

APPELLANT: Alice Lucca
DOCKET NO.: 19-06493.001-R-1
PARCEL NO.: 11-35-401-019

The parties of record before the Property Tax Appeal Board are Alice Lucca, 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 **A Reduction** 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: \$154,438
IMPR.: \$361,000
TOTAL: \$515,438

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 brick exterior construction with 5,490 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement, central air conditioning, two fireplaces, an attached 799 square foot garage, a detached 340 square foot garage, and an inground swimming pool.¹ The property has an approximately 77,537 square foot site and is located in Mattawa, Libertyville 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 four equity comparables. The comparables are located from 0.04 of a mile to 1.19 miles from the subject property and two of the comparables are located within the same assessment

¹ Additional details regarding the subject property not reported by the appellant are found in the subject's property record card presented by the board of review.

neighborhood code as the subject property. The comparables are improved with two-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 4,448 to 5,531 square feet of living area. The dwellings were built from 2001 to 2008. Each home has a basement, central air conditioning, one to four fireplaces, and one or two garages ranging in size from 707 to 1,180 of combined building area. Comparable #2 has a hot tub. The comparables have improvement assessments ranging from \$264,222 to \$355,920 or from \$55.86 to \$65.73 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$338,870 or \$61.73 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 \$522,268. The subject property has an improvement assessment of \$367,830 or \$67.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables where comparables #1 and #2 are the same properties as the appellant's comparables #1 and #2, respectively, which are described above; however, the board of review reports that the common comparable #2 has an inground swimming pool, which was not reported by the appellant. Comparable #3 is located 0.08 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparable is improved with a two-story home of brick and wood siding exterior construction with 4,388 square feet of living area. The dwelling was built in 2008. The home has a basement, central air conditioning, two fireplaces, and a 880 square foot garage. This comparable has an improvement assessment of \$353,844 or \$66.16 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's improvement assessment.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of five equity comparables, with two common comparables, for the Board's consideration. The Board gives less weight to the appellant's comparable #1/board of review's comparable #1, which has a much smaller home than the subject dwelling. The Board gives less weight to the appellant's comparables #3 and #4, which are located outside the subject's neighborhood assessment code.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2/board of review's comparable #2 and the board of review's comparable #3, which are similar to the subject in dwelling size, age, location, and some features, although these comparables have only one garage compared to the subject's two garages and only one of these comparables features an inground swimming pool like the subject. These most similar comparables have

improvement assessments of \$355,920 and \$353,844 or \$64.06 and \$66.16 per square foot of living area, respectively. The subject's improvement assessment of \$367,830 or \$67.00 per square foot of living area falls above the range established by the best comparables in this record, which does not appear to be justified even with the subject's second garage. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

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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