



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

APPELLANT: Robert Filpi
DOCKET NO.: 19-06705.001-R-1
PARCEL NO.: 15-24-306-064

The parties of record before the Property Tax Appeal Board are Robert Filpi, 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: \$61,213
IMPR.: \$180,914
TOTAL: \$242,127

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 parcel is improved with a two-story dwelling of frame exterior construction with 3,257 square feet of living area. The dwelling was constructed in 1985. Features of the home include a partial basement, central air conditioning, a fireplace and a 440 square foot garage. The property has an approximately 24,390 square foot site encumbered by conservancy easements and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends assessment inequity concerning only the land assessment as the basis of the appeal; no challenge was made to the improvement assessment. In support of this argument the appellant submitted a four-page brief with Exhibits 1 through 7 along with the Section V grid analysis providing assessment information on four improved equity comparables. In summary, the appellant contends there is a 100 foot depth conservancy easement in the rear yard of the subject parcel which encumbers and severely restricts the homeowner's use of 37% of the total

assessed parcel.¹ The appellant contends the subject's land assessment is disproportionately high when compared to area properties that are less encumbered by conservancy easements. Within the brief, the appellant noted that comparables #1, #2 and #3 each have conservancy easements whereas appellant's comparable #4 with a land assessment of \$3.01 per square foot of land area, does not have a conservancy easement.

In support of the land inequity argument, the appellant submitted information on four improved parcels located within two blocks of the subject property and within the same assessment neighborhood code as the subject property. The comparable parcels range in size from approximately 19,600 to 28,750 square feet of land area. The comparables have land assessments ranging from \$47,506 to \$63,247 or from \$2.20 to \$3.01 per square foot of land area. Based on this evidence and argument, the appellant requested a reduced land assessment of \$53,667 or \$2.20 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$242,127. The subject property has a land assessment of \$61,213 or \$2.51 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted information on five improved equity comparables located within relatively close proximity to the subject and within the same assessment neighborhood code as the subject property. Board of review comparables #3 and #4 are the same properties as the appellant's comparables #2 and #4, respectively. The comparable parcels range in size from approximately 19,600 to 24,830 square feet of land area. The comparables have land assessments ranging from \$56,412 to \$61,416 or from \$2.47 to \$3.01 per square foot of land area. Other than a common comparable recited as appellant comparable #4/board of review comparable #4, which lacks a conservancy easement according to the appellant, neither party clarified which, if any of the remaining board of review comparable parcels have conservancy easements.

Based on the foregoing evidence, the board of review requested confirmation of the subject's land assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal concerning the land assessment. 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.

¹ The appellant further briefed that there was no objection to the 55 foot conservancy easement in the front of the subject parcel which encumbers an additional 2,750 square feet or 11% of the subject parcel, since this area serves to enhance the appearance and presumably value of the homes on the street and is found throughout Lincolnshire.

The parties submitted a total of seven improved equity comparables to support their respective positions before the Property Tax Appeal Board concerning the subject's land assessment. Each of the seven comparables present varying degrees of similarity to the subject property and bracket the subject parcel in size while being in the same vicinity as the subject. The comparables have land assessments that range from \$47,506 to \$63,247 or from \$2.20 to \$3.01 per square foot of land area. The subject's land assessment of \$61,213 or \$2.51 per square foot of land area falls within the range established by the comparables in this record. While the appellant's brief argued that the subject's land valuation was inappropriate given the portion of the parcel encumbered by a conservancy easement which renders a significant portion of the parcel as "unusable for normal residential activity," the Board finds this contention is more in the nature of a market value argument and none of the appellant's evidence related to any market value contention. Instead, the Board finds that the record depicts area land parcels appear to be equitably assessed within a tight range of assessments on a square-foot basis in light of their respective lot sizes; once the high-end and low-end outliers are removed, the five comparables presented by the parties depict land assessments ranging from \$2.32 to \$2.95 per square foot of land area with the subject having a land assessment of \$2.51 per square foot of land area.

Based on this record and after considering appropriate adjustments to the land comparables when compared to 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.

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:

May 17, 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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