



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

APPELLANT: James Campagna  
DOCKET NO.: 19-07626.001-R-1  
PARCEL NO.: 11-07-101-001

The parties of record before the Property Tax Appeal Board are James Campagna, 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:** \$45,234  
**IMPR.:** \$132,747  
**TOTAL:** \$177,981

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 1-story dwelling of brick exterior with 2,875 square feet of living area.<sup>1</sup> The dwelling was constructed in 1987 and is approximately 32 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, an attached garage containing 778 square feet of building area, and separate 1,645 square foot detached garage. The property has a 39,203 square foot site and is located in Libertyville, Libertyville 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

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<sup>1</sup> The parties disagree slightly with respect to the subject's dwelling size. The Board finds the best evidence of the subject's dwelling size is the property record card submitted by the board of review which includes a diagram depicting the subject home with dimensions and area calculations.

comparables located in the same neighborhood code as the subject property. The comparables consist of 1-story dwellings of wood-siding or brick exteriors that range in size from 2,234 to 3,596 square feet of living area. The homes range in age from 33 to 39 years old. The comparables are described as having unfinished full or partial basements, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 575 to 914 square feet of building area. The comparables have improvement assessments that range from \$76,778 to \$140,456 or from \$34.37 to \$39.06 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$105,969 or \$36.86 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 \$177,981. The subject property has an improvement assessment of \$132,747 or \$46.17 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 in the same neighborhood code as the subject property. The comparables consist of 2-story and 1-story dwellings with brick, wood-siding, or brick and wood-siding exteriors that range in size from 2,839 to 3,295 square feet of living area. The homes were built from 1982 to 1995 with comparables #2 and #4 having been built in 1995 and 1982 and having effective ages of 2002 and 1984, respectively. Each comparable features an unfinished full or partial basement, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 765 to 1,135 square feet of building area. Comparable #2 also features an inground swimming pool. The comparables have improvement assessments that range from \$118,125 to \$159,028 or from \$37.92 to \$48.26 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 parties submitted a total of eight equity comparables for the Board's consideration. The Board gave reduced weight to appellant's comparables #1 and #2 based on their substantial difference in dwelling sizes relative to the subject dwelling. The Board also gave less weight to board of review comparables #1, #2, #4, and #5 based on their 2-story designs, dissimilar to the subject's 1-story style dwelling. Additionally, board of review comparable #2 has an inground swimming pool which the subject property lacks and is newer in age relative to the subject.

The Board finds the best evidence of equity in assessment to be appellant's comparable #3, along with board of review comparable #3 which are most similar to the subject in location, design, age, dwelling size, and most features. However, each of these comparables lacks an additional

detached garage which is a feature of the subject property, and board of review comparable #3 has a smaller basement relative to the subject. This suggests that upward adjustments would be appropriate to these comparables due to the aforementioned inferior characteristics compared to the subject in order to make them more equivalent to the subject property. These two best comparables in the record have improvement assessments of \$95,141 and \$141,546 or \$36.96 and \$45.69 per square foot of living area. The subject's improvement assessment of \$132,747 or \$46.17 per square foot of living area is bracketed by the two best equity comparables in this record on an overall improvement assessment basis and is slightly higher on a per square foot of living area basis. However, the subject's higher per square foot price appears justified considering the subject's additional 1,645 square foot detached garage and larger basement.

On this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement 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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