



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

APPELLANT: Nik Siragusa  
DOCKET NO.: 20-00380.001-R-1  
PARCEL NO.: 13-09-201-009

The parties of record before the Property Tax Appeal Board are Nik Siragusa, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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:** \$14,409  
**IMPR.:** \$97,430  
**TOTAL:** \$111,839

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 2020 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 1.5-story dwelling of frame exterior construction with 2,400 square feet of living area.<sup>1</sup> The dwelling was constructed in 1987 and has an effective year built of 1997. Features of the home include a crawl space foundation, central air conditioning, a fireplace, a 552 square foot garage and a 500 square foot inground swimming pool. The property has an approximately 19,586 square foot site and is located in Cary, Cuba 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 three equity comparables located in the same assessment neighborhood code as the subject. The

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<sup>1</sup> The Board finds the best description of the subject dwelling was reported in the subject's property record card, submitted by the board of review, and not refuted by the appellant.

comparables are improved with 1-story dwellings of wood siding exterior construction that range in size from 1,552 to 1,850 square feet of living area. The homes were built from 1987 to 1992. Two comparables have an unfinished basement and one comparable has a crawl space foundation. Each comparable has central air conditioning and a garage ranging in size from 469 to 648 square feet of building area. Two comparables each have either one or two fireplaces. The comparables have improvement assessments that range from \$74,858 to \$85,372 or from \$42.06 to \$48.33 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$72,795 or \$30.33 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 \$111,839. The subject has an improvement assessment of \$97,430 or \$40.60 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 1.5-story dwellings of frame or brick and frame exterior construction that range in size from 2,179 to 2,825 square feet of living area. The homes were built in 1989 or 1994. Each comparable has a basement, three with finished area, central air conditioning and one or two garages ranging in size from 400 to 1,000 square feet of building area. Three comparables have either one or two fireplaces. The comparables have improvement assessments that range from \$93,372 to \$131,448 or from \$39.94 to \$51.44 per square foot of living area.

The board of review also submitted a property record card and Parcel History Report for the subject property. The property record card reports the subject dwelling as being 1.5-story in design. The report noted a second floor was added to the subject in 2019 along with a bedroom renovation. The property record card reports first and second floor living area of 1,619 square feet and 781 square feet, respectively, resulting in a total dwelling size of 2,400 square feet of living area. The Parcel History Report provides additional evidence documenting the subject's addition. 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.

The parties submitted seven equity comparables for the Board's consideration. The Board finds the appellant's comparables are dissimilar to the subject in design and dwelling size while the board of review comparables are differ from the subject in foundation type and garage capacity.

Nevertheless, the comparables have improvement assessments that range from \$74,858 to \$131,448 or from \$39.94 to \$51.44 per square foot of living area. The subject's improvement assessment of \$97,430 or \$40.60 per square foot of living area falls within the range established by the equity comparables in this record. After considering appropriate 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.

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: September 20, 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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