



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

APPELLANT: Dale Caliendo  
DOCKET NO.: 20-00473.001-R-1  
PARCEL NO.: 07-02-202-009

The parties of record before the Property Tax Appeal Board are Dale Caliendo, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County, in Lake Zurich, 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:** \$16,878  
**IMPR.:** \$72,001  
**TOTAL:** \$88,879

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 one-story dwelling of brick exterior construction with 2,446 square feet of living area. The dwelling was constructed in 1968. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and both an attached 528 square foot garage and a detached 832 square foot garage. The property has a 43,560 square foot site and is located in Waukegan, Warren Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment. In support of this argument, the appellant submitted information on three equity comparables located in the same assessment neighborhood code assigned to the subject. The comparable dwellings consist of one-story homes of brick or wood siding exterior construction. The dwellings were built from 1974 to 1978 and range in size from 2,164 to 2,938 square feet of living area. Each comparable has a basement, two comparables feature central air

conditioning and each dwelling has one or two fireplaces. Each comparable features a garage ranging in size from 528 to 1,034 square feet of building area. The comparables have improvement assessments ranging from \$59,586 to \$79,874 or from \$25.56 to \$27.54 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$67,180 or \$27.47 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 \$88,879. The subject property has an improvement assessment of \$72,001 or \$29.44 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, where board of review comparable #4 is the same property as appellant's comparable #3. The Comparables are each located in the same assessment neighborhood code that is assigned to the subject. The comparable dwellings consist of one-story homes of brick or wood siding exterior construction. The dwellings were built from 1968 to 2000 and range in size 1,827 to 3,172 square feet of living area. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 588 to 1,294 square feet of building area. The comparables have improvement assessments ranging from \$58,514 to \$89,621 or from \$27.19 to \$32.92 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 six equity comparables, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #2 and #3 which each differ more in dwelling size from the subject than the other comparables in the record and also because comparable #3 is much newer in age than the subject dwelling.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparables #1 and #4, which includes the parties' common comparable. These four comparables have improvement assessments that range from \$59,586 to \$79,874 or from \$25.56 to \$27.54 per square foot of living area. The subject's improvement assessment of \$72,001 or \$29.44 per square foot of living area falls within the range established by the best comparables in this record in terms of overall improvement assessment and above the range on a per-square-foot basis which appears to be appropriate given that the subject dwelling is smaller

than most of the best comparables in the record. The principle of the economies of scale indicates that, all other things being equal, a smaller property will have a higher value on a per-square-foot basis than a larger property. 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 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:

August 23, 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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