



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

APPELLANT: Edward Digangi
DOCKET NO.: 20-00734.001-R-1
PARCEL NO.: 04-16-101-058

The parties of record before the Property Tax Appeal Board are Edward Digangi, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$3,175
IMPR.: \$0
TOTAL: \$3,175

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 an approximately 17,640 square foot site, which reportedly includes 15,925 square feet of residential excess land area and 1,715 square feet of wetlands area,¹ and is located in Winthrop Harbor, Benton Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located on the same street as the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 17,354 to 17,611 square feet of land area. The comparables have land assessments ranging from \$2,644 to \$4,086 or from \$0.15 to \$0.23 per square foot of land area.

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.

Based on this evidence the appellant requested a reduction in the subject's land assessment to \$3,175 or \$0.18 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 \$4,638 or a land assessment of \$0.26 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables, noting that "[t]he parcels are assessed according to the amount of wetlands." The comparable parcels range in size from 17,319 to 17,640 square feet of land area and include from 3,137 to 17,640 square feet of residential excess land area and from none to 14,400 square feet of wetlands area. The board of review did not provide assessment data for these comparables. Based on this evidence the board of review requested the subject's land assessment be sustained.

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). Given the lack of comparable assessment data from the board of review, 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 eleven comparable properties for the Board's consideration. However, the Board gives less weight to the board of review's comparables as the board of review did not provide assessment data in order for the Board to make a meaningful analysis of the data to compare these properties to the subject. Moreover, the Board gives less weight to the board of review's contention that wetlands area is assessed differently from other land as the board of review also failed to present any evidence to support this argument.

The Board finds the best evidence of assessment equity to be the appellant's comparables, which are similar to the subject in lot size and location. These comparables have land assessments that range from \$2,644 to \$4,086 or from \$0.15 to \$0.23 per square foot of land area. The subject's land assessment of \$4,638 or \$0.26 per square foot of land area falls above the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request 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: 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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