



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

APPELLANT: Adriano Tosi
DOCKET NO.: 20-02037.001-R-1
PARCEL NO.: 16-15-419-001

The parties of record before the Property Tax Appeal Board are Adriano Tosi, 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: \$41,377
IMPR.: \$65,346
TOTAL: \$106,723

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 2-story single-family dwelling of wood-siding exterior construction with 2,150 square feet of living area. The dwelling was constructed in 1920, has an approximate actual age of 100 years old, and an effective year built of 1949 or 71 years old.¹ Features of the home include a full unfinished basement and central air conditioning. The property has a site measuring approximately 16,021 square feet and is located in Highland Park, Moraine 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 four equity comparables located in the same neighborhood code as the subject property. The comparables consist of three, 2-story and one, 1.75-story dwellings of wood-siding or brick exterior

¹ Some descriptive information was drawn from the subject's property record card submitted by the board of review.

construction that range in size from 2,202 to 2,444 square feet of living area. The homes range in age from 87 to 110 years old. The comparables are described as each having a full unfinished basement, and a detached garage ranging in size from 400 to 600 square feet of building area. One comparable has central air conditioning. The comparables have improvement assessments that range from \$63,272 to \$66,476 or from \$27.16 to \$29.26 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$61,436 or \$28.57 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 \$106,723. The subject property has an improvement assessment of \$65,346 or \$30.39 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 four, 2-story and one, 1.75-story dwellings with brick, stucco, or wood-siding, or brick and wood-siding exteriors that range in size from 2,058 to 2,360 square feet of living area. The homes were built from 1918 to 1930 and have effective years built ranging from 1923 to 1958. Each comparable features a full unfinished basement and a garage ranging in size from 240 to 748 square feet of building area. One comparable has central air conditioning. The comparables have improvement assessments that range from \$64,148 to \$76,251 or from \$29.71 to \$34.68 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 nine equity comparables for the Board's consideration with varying degrees of similarity to the subject. The Board gave reduced weight to appellant's comparable #4 and board of review comparable #2 based on their 1.75-story designs, dissimilar to the subject's 2-story style dwelling. The remaining comparables in the record are similar to the subject in location, design, age, dwelling size, and most features. However, these comparables each have an attached or a detached garage which the subject lacks, and five comparables lack central air conditioning which is a feature of the subject dwelling, suggesting that adjustments are needed to the comparables in order to make them more equivalent to the subject property. These comparables have improvement assessments ranging from \$63,272 to \$76,251 or from \$27.16 to \$34.61 per square foot of living area. The subject's improvement assessment of \$65,346 or \$30.39 per square foot of living area falls within the range established by the most similar comparables in this record. Of the aforementioned best comparables in this record, only appellant's comparable #2 and board of review comparable #4 have central air

conditioning, which is also a feature of the subject dwelling. These two comparables have improvement assessments of \$63,272 and \$64,148 or \$28.73 and \$31.17 per square foot of living area which supports the subject's improvement assessment on a per square foot basis.

After considering adjustments to the best comparables in this record 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Adriano Tosi, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085