



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

APPELLANT: Frank Sgaraglino
DOCKET NO.: 20-02040.001-R-1
PARCEL NO.: 16-10-303-004

The parties of record before the Property Tax Appeal Board are Frank Sgaraglino, 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: \$51,158
IMPR.: \$62,978
TOTAL: \$114,136

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-story ranch-style dwelling of brick exterior construction with 1,290 square feet of living area. The dwelling was constructed in 1953 and has an approximate age of 67 years old.¹ Features of the home include a full unfinished basement, central air conditioning, a fireplace, and an attached garage with 400 square feet of building area. The property has a site measuring approximately 12,527 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 assessment neighborhood code as is assigned to the subject property. The comparables consist of 1-story ranch-style homes of brick exterior construction

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

that range in size from 1,494 to 1,574 square feet of living area. The homes have ages of either 63 or 65 years old. The comparables are described as each having a full unfinished basement and central air conditioning. Two comparables have an attached garage containing either 345 or 368 square feet of building area. The comparables have improvement assessments that range from \$59,607 to \$63,785 or from \$39.39 to \$41.70 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$52,083 or \$40.37 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 \$114,136. The subject property has an improvement assessment of \$62,978 or \$48.82 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 assessment neighborhood code as is assigned to the subject property. The comparables consist of 1-story ranch-style dwellings with brick, wood-siding, or brick and stucco exteriors that range in size from 1,270 to 1,334 square feet of living area. The homes were each built in either 1954 or 1957 with comparable #2 having an effective age of 1974. Each comparable features a full basement that is partially finished with recreation rooms ranging from 493 to 1,070 square feet of living area; four comparables feature central air conditioning; each comparable has one fireplace; and four properties feature an attached or a detached garage ranging in size from 312 to 702 square feet of building area. Comparable #3 also features an inground swimming pool. The comparables have improvement assessments that range from \$63,470 to \$73,099 or from \$48.96 to \$54.80 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 in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1 and #2 as these comparables each lack a garage which is a feature of the subject property. The Board gave less weight to board of review comparable #2 based on its newer effective age of 1974, and comparable #3 based on having an inground swimming pool, a feature that the subject property lacks. The Board also gave reduced weight to board of review comparables #1, #4, and #5 due to their finished basement areas with recreation rooms ranging from 1,016 to 1,070 square feet of living area, dissimilar to the subject's unfinished basement. The Board finds the best evidence of equity in assessment in this record to be appellant's comparables #3 and #4 as these two comparables are most similar to the subject in location, age, unfinished basements, and some features such as a garage. However, when compared to the subject, each of these two

comparables has a larger dwelling size, smaller basement area, and lacks a fireplace, which is a feature of the subject dwelling. These two most similar comparables in the record have improvement assessments of \$62,380 and \$63,785 or \$40.52 and \$41.70 per square foot of living area. The subject's improvement assessment of \$62,978 or \$48.82 per square foot of living area is bracketed by the two best comparables in this record on an overall improvement assessment basis. The subject's higher per square foot of living area assessment is logical given the well-accepted real estate principle of economies of scale, when all other factors are similar, as size of property decreases, the per unit value increases, and in contrast as the size of a property increases, the per unit value decreases. Thus, the subject being smaller than the two best comparable dwellings, it would be expected to have a higher per-square foot improvement assessment, all else being similar.

After considering adjustments to the best comparables in this record for differences from the subject such as lack of fireplace feature and smaller basement areas, the Board finds that the appellant did not establish by clear and convincing evidence that the subject dwelling 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

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