



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

APPELLANT: Dominic Ugolini
DOCKET NO.: 20-02043.001-R-1
PARCEL NO.: 16-14-313-010

The parties of record before the Property Tax Appeal Board are Dominic Ugolini, 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: \$37,179
IMPR.: \$79,476
TOTAL: \$116,655

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 dwelling of wood siding exterior construction with 2,168 square feet of living area. The dwelling was constructed in 1920 and has an approximate age of 100 years old. The subject has an effective year built of 1958.¹ Features of the home include a full basement with an 890-square foot recreation room, central air conditioning, a fireplace, and a detached garage with 720 square feet of building area. The property has a site measuring approximately 7,213 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

¹ Some descriptive information was drawn from the subject's property record card submitted by the board of review which disclosed that the subject was remodeled in 2016.

comparables located in the same assessment neighborhood code as is assigned to the subject property. The comparables consist of one, 1.5-story dwelling and three, 2-story dwellings of wood siding exterior construction that range in size from 1,776 to 2,344 square feet of living area. The homes have ages ranging from 78 to 105 years old. The comparables are described as each having a full unfinished basement, central air conditioning, and an attached or a detached garage ranging in size from 219 to 576 square feet of building area. Comparable #4 has an additional detached garage of undisclosed size. One comparable has a fireplace. The comparables have improvement assessments that range from \$60,584 to \$73,245 or from \$29.86 to \$34.11 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$69,050 or \$31.85 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 \$116,655. The subject property has an improvement assessment of \$79,476 or \$36.66 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 1.75-story, 2-story, or 2.5-story dwellings with brick, wood-siding, or brick and wood siding exteriors that range in size from 1,872 to 2,097 square feet of living area. The homes were built from 1898 to 1933 and have effective ages ranging from 1932 to 1963. Each comparable features a full basement, three with finished area. Each comparable also has central air conditioning and one or two fireplaces. Three comparables each feature a detached garage ranging in size from 324 to 528 square feet of building area. Comparable #5 has two parking stalls. The comparables have improvement assessments that range from \$71,455 to \$94,903 or from \$37.23 to \$41.61 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 comparable #4 based on its significantly smaller dwelling size relative to the subject dwelling. The Board gave less weight to appellant's comparables #1 through #3, along with board of review comparables #2 and #3 due to having unfinished basements, dissimilar to the subject's 890-square foot recreation room in the basement. The Board finds the best evidence of equity in assessment in this record to be board of review comparables #1, #4, and #5 which are most similar to the subject in location, actual and/or effective age, dwelling size, and finished basement area. However,

comparable #5 has two parking stalls compared to the subject's 720-square foot garage, suggesting that upward adjustment is appropriate to this comparable in order to make it more equivalent to the subject. These three best comparables in the record have improvement assessments ranging from \$75,977 to \$85,348 or from \$37.23 to \$41.61 per square foot of living area. The Board gives most weight to board of review comparable #1 which is nearly identical to the subject in built year and effective age and all other aforementioned features. This comparable has an improvement assessment of \$79,934 or \$38.12 per square foot of living area. The subject's improvement assessment of \$79,476 or \$36.66 per square foot of living area falls within the range established by the three best comparables in this record and is below the improvement assessment of the most similar comparable in this record.

After considering adjustments to the best comparables in this record for differences from the subject, 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 warranted.

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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