



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

APPELLANT: Domenic Poeta  
DOCKET NO.: 20-02097.001-R-1  
PARCEL NO.: 16-15-419-006

The parties of record before the Property Tax Appeal Board are Domenic Poeta, 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:** \$38,528  
**IMPR.:** \$45,021  
**TOTAL:** \$83,549

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 is improved with a two-story dwelling of wood siding exterior construction containing 1,400 square feet of living area. The dwelling was built in 1950 and is approximately 70 years old. Features of the home include an unfinished full basement and one bathroom. The property has a site with approximately 13,350 square feet of land area and is located in Highwood, Moraine Township, Lake County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with 1.5-story, 1.75-story or 2-story dwellings of stucco or wood siding exterior construction that range in size from 1,536 to 1,762 square feet of living area. The dwellings range in age from 90 to 100 years old. Each comparable has a full unfinished basement, one or two bathrooms, and a detached garage ranging in size from 240 to 480 square

feet of building area. Two comparables have central air conditioning. The comparables are located from approximately .05 to .47 of one mile from the subject property. These comparables have improvement assessments that range from \$47,618 to \$53,743 or from \$28.48 to \$31.00 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$42,105.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,549. The subject property has an improvement assessment of \$45,021 or \$32.16 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 improved with 1.5-story or 2-story dwellings of brick, wood siding, or brick and stucco exterior construction that range in size from 1,392 to 1,488 square feet of living area. The homes were built from 1937 to 1953. Comparables #2 and #4 have effective construction dates of 1968 and 1964, respectively. Each comparable has a full basement with two having finished area, and a garage ranging in size from 240 to 484 square feet of building area. Four comparables have central air conditioning, and three comparables have one fireplace. The comparables are located from approximately .07 to .28 of one mile from the subject property. The comparables have improvement assessments ranging from \$52,927 to \$70,941 or from \$36.33 to \$49.16 per square foot of living area.

### **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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven equity comparables submitted by the parties to support their respective positions. The Board gives little weight to the appellant's comparables due to differences from the subject dwelling in size and/or age. The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review which are more similar to the subject dwelling in size and age than are the appellant's comparables. The Board finds, however, the board of review comparables are superior to the subject in features, as two comparables have finished basement area, four comparables have central air conditioning, three comparables have one fireplace, and each comparable has a garage, features the subject dwelling does not have, suggesting each comparable would require a downward adjustment to make them more equivalent to the subject dwelling. These comparables have improvement assessments that range from \$52,927 to \$70,941 or from \$36.33 to \$49.16 per square foot of living area. The subject's improvement assessment of \$45,021 or \$32.16 per square foot of living area falls below the range established by the best comparables in this record and is well supported after considering the suggested negative adjustments to the comparables given their superior features relative to the subject dwelling. Based on this record 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:

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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APPELLANT

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COUNTY

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