



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

APPELLANT: Luca Poeta
DOCKET NO.: 21-00313.001-R-1
PARCEL NO.: 16-15-117-004

The parties of record before the Property Tax Appeal Board are Luca Poeta, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & 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: \$36,583
IMPR.: \$122,026
TOTAL: \$158,609

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 2021 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 brick exterior construction with 3,298 square feet of living area. The dwelling was constructed in 1985 and is approximately 36 years old. Features of the home include a part-basement part-crawl space foundation,¹ a 634 square foot basement recreation room, central air conditioning, a fireplace, and a 506 square foot garage. The property has an approximately 7,880 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The

¹ Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review.

comparables are improved with 2-story homes of brick exterior construction ranging in size from 2,879 to 3,346 square feet of living area. The dwellings were built in 1961 or 1963 and comparables #1 and #2 each have an effective age of 1980.² Two homes have a concrete slab foundation and two homes have a crawl space foundation. Each home has central air conditioning and a garage ranging in size from 440 to 600 square feet of building area. Three homes each have a fireplace. The comparables have improvement assessments ranging from \$96,857 to \$111,030 or from \$33.13 to \$33.70 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$158,609. The subject property has an improvement assessment of \$122,026 or \$37.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables, together with a grid analysis of the appellant's comparables. Seven of the board of review's comparables are located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,936 to 3,308 square feet of living area. The dwellings were built from 1940 to 1988 with comparables #1, #2, #3, and #5 having effective ages of 1993, 1969, 1973, and 1981, respectively. Seven homes each have a basement, four of which have a recreation room ranging in size from 458 to 1,030 square feet of finished area, and one home has a crawl space foundation. Each home has central air conditioning and a garage ranging in size from 396 to 584 square feet of building area. Seven homes each have one or two fireplaces. The comparables have improvement assessments ranging from \$120,653 to \$148,347 or from \$37.33 to \$47.82 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

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 a total of twelve equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparables #2, #3, #5 through #8, due to substantial differences from the subject in dwelling size, foundation type, basement finish, and/or age/effective age.

² Additional details regarding the comparables not reported by the appellant are found in the board of review's evidence.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1 and #4, which are similar to the subject in dwelling size, age/effective age, location, and features. These comparables have improvement assessments of \$128,183 and \$136,363 or of \$42.00 and \$41.22 per square foot of living area, respectively. The subject's improvement assessment of \$122,026 or \$37.00 per square foot of living area falls below 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 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:

July 18, 2023



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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