



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

APPELLANT: Gregory Cardelli
DOCKET NO.: 21-01715.001-R-1
PARCEL NO.: 14-11-408-008

The parties of record before the Property Tax Appeal Board are Gregory Cardelli, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC, in Northbrook, 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: \$33,686
IMPR.: \$134,688
TOTAL: \$168,374

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 two-story dwelling of wood siding exterior construction with 3,173 square feet of living area. The dwelling was constructed in 2003 and is approximately 18 years old. Features of the home include a full unfinished lookout-style basement, central air conditioning, a fireplace and a 728 square foot garage. The property has an approximately 39,915 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement; no challenge was made as to the land assessment. In support of this argument, the appellant submitted information on four equity comparables located in the same assigned neighborhood code as the subject and within .4 of a mile from the subject. The comparables consist of two-story dwelling of brick or wood siding exterior construction which were 16 to 19 years old. The homes range in size from 2,973 to 4,070 square feet of living area. Features

include full unfinished basements, central air conditioning, a fireplace and a garage ranging in size from 620 to 720 square feet of building area. The comparables have improvement assessments ranging from \$119,951 to \$153,435 or from \$37.70 to \$40.35 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$122,636 or \$38.65 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 \$168,374. The subject property has an improvement assessment of \$134,688 or \$42.45 per square foot of living area.

In response to the appellant's evidence, the board of review requested an increase in the subject's total assessment to \$223,311 which would reflect a market value of approximately \$670,000 when applying the statutory level of assessment of 33.33%. In support of this request, the board of review submitted a copy of a Multiple Listing Service (MLS) data sheet depicting a property with parcel number 14-11-408-022 which was listed on the market as of April 16, 2021 with an original asking price of \$724,900 and was later reduced to \$709,990. After the property had been on the market for 32 days, the property was reportedly sold for \$670,000. The board of review also submitted a copy of the subject's property record card as to the subject parcel of 14-11-408-008 which did not depict the sale set forth in the MLS data sheet.

In support of its contention of the correct assessment on equity grounds, the board of review submitted information on ten equity comparables located in the same assigned neighborhood code as the subject and within .45 of a mile from the subject. The comparables consist of two-story dwellings of frame, brick or brick with frame exterior construction which were 16 to 34 years old. The homes range in size from 2,921 to 3,390 square feet of living area. Features include full unfinished basements, two of which are either lookout or walkout-styles. Each home has central air conditioning and a garage ranging in size from 620 to 792 square feet of building area. Nine of the comparables each have one or two fireplaces. Comparables #8 and #10 each have an inground swimming pool. The comparables have improvement assessments ranging from \$125,703 to \$144,373 or from \$42.42 to \$44.36 per square foot of living area.

Based on the foregoing evidence and argument, the board of review requested an increase in the subject's assessment to reflect what was alleged to be a recent sale of the subject property.

In written rebuttal, counsel for the appellant noted that the MLS data sheet did not depict the sale of the subject property in this matter.

Conclusion of Law

As an initial matter, the Board finds that the Lake County Board of Review was mistaken in its assertion that the subject property recently sold as displayed in an MLS data sheet as that property has a different parcel number than the subject on appeal herein. Thus, the Board has given no weight to the board of review's argument to increase this property's assessment based on the sale data that was submitted.

For purposes of this appeal, 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 fourteen equity comparables for the Board's consideration. The Board has given reduced weight to appellant's comparables #1, #2 and #3 which are each significantly larger than the subject dwelling. The Board has also given reduced weight to board of review comparables #3, #4 and #9 which are each 34 year old dwellings as compared to the subject 18 year old dwelling. Less weight has been given to board of review comparables #8 and #10, each of which have a pool amenity, not a feature of the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #4 along with board of review comparables #1, #2, #5, #6 and #7 which are each similar to the subject in location, age, design, dwelling size and most features. These comparables have improvement assessment ranging from \$119,951 to \$144,373 to \$40.35 to \$43.03 per square foot of living area. The subject's improvement assessment of \$134,688 or \$42.45 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall value and on a per-square-foot basis which appears to be logical given the subject's lookout-style basement which is also a feature of board of review comparable #5 with an improvement assessment of \$42.88 per square foot of living area. Based on this record and after considering adjustments to the best comparables for differences when compared to 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: February 20, 2024



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

Gregory Cardelli, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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