



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

APPELLANT: Bobb Nardiello
DOCKET NO.: 21-02835.001-R-1
PARCEL NO.: 13-12-201-095

The parties of record before the Property Tax Appeal Board are Bobb Nardiello, 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: \$89,947
IMPR.: \$292,442
TOTAL: \$382,389

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 9,168 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement with finished area, central air conditioning, five fireplaces, and a garage containing 1,256 square feet of building area. The property has an approximately 83,410 square foot site and is located in North Barrington, Cuba Township, Lake County.

The appellant contends assessment inequity with regard to the improvement 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 and within .48 of a mile from the subject. The comparables consist of 1.5-story or 2-story dwellings of brick or brick and frame exterior construction ranging in size from 7,100 to 8,862 square feet of living area. The dwellings were built from 1989 to 1994 years old. Each dwelling has a

basement, three of which have finished area and two of which have walkout style, central air conditioning, from three to seven fireplaces, and a garage ranging in size from 1,056 to 1,188 square feet of building area. The comparables have improvement assessments ranging from \$119,831 to \$227,601 or from \$13.52 to \$29.17 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$224,547 or \$24.49 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 \$382,389. The subject property has an improvement assessment of \$292,442 or \$31.90 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 within the same assessment neighborhood code as the subject and within .57 of a mile from the subject. The comparables consist of 2-story dwellings of brick, stone and stucco, or stone and Dryvit exterior construction ranging in size from 8,856 to 9,368 square feet of living area. The dwellings were built from 1978 to 2006 with comparable #4 having an effective year built of 1989. Each dwelling has a basement with finished area, two of which have walk-out style, central air conditioning, from three to six fireplaces, and a garage ranging in size from 1,125 to 1,818 square feet of building area. Comparables #2, #4 and #5 each have an inground swimming pool. The comparables have improvement assessments ranging from \$282,673 to \$351,056 or from \$31.92 to \$37.47 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 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 for the Board's consideration. The Board gives less weight to the appellant's comparable #1 which appears to be an outlier with its considerably lower improvement assessment relative to the other comparables in the record. The Board also gives less weight to appellant's comparables #2, #3 and #4 due to differences in their age, dwelling size, and/or unfinished basement area when compared to the subject, which has a finished basement. Additionally, the Board gives reduced weight to the board of review comparables #2, #4 and #5 as each comparable has an inground swimming pool amenity, unlike the subject, and the older aged dwelling of comparable #4 when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables #1 and #3 which are overall more similar to the subject in dwelling size, age, basement finish, and other features. These comparables have improvement assessments of \$307,965 and \$351,056 or \$34.18 and \$37.47 per square foot of living area, respectively. The subject's improvement

assessment of \$292,442 or \$31.90 per square foot of living area falls below the improvement assessments of the two best comparables in this record. Based on this record and after considering appropriate adjustments to the two best comparables for differences from the subject property, 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:

November 21, 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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