



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

APPELLANT: Dave & Angela Stocco
DOCKET NO.: 21-03798.001-R-1
PARCEL NO.: 16-27-305-007

The parties of record before the Property Tax Appeal Board are Dave & Angela Stocco, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$54,101
IMPR.: \$70,305
TOTAL: \$124,406

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 ranch style dwelling of brick exterior construction with 1,608 square feet of living area. The dwelling was constructed in 1961. Features of the home include a basement with finished area, central air conditioning, a fireplace and a garage with 299 square feet of building area.¹ The property has an approximately 9,500 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on eight suggested equity comparables that are in the same assessment neighborhood code as the subject and located within .68 of a mile from the subject property. The comparables are improved with 1-story dwellings of either brick or wood siding exterior construction ranging in size from 1,456 to 1,615 square feet of living

¹ The Board finds the best description of the subject is found in the property record card provided by the board of review disclosing the subject has a 402 square foot basement finish, which was not refuted by the appellants in the rebuttal filing.

area. The dwellings were built from 1951 to 1954. Each comparable has an unfinished basement and a garage ranging in size from 240 to 638 square feet of building area. Five comparables have central air conditioning and five comparables each have either one or two fireplaces. The comparables have improvement assessment ranging from \$44,855 to \$64,914 or from \$30.76 to \$42.21 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$60,408 or \$37.57 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 \$124,406. The subject property has an improvement assessment of \$70,305 or \$43.72 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five suggested equity comparables that are in the same assessment neighborhood code as the subject and located within .25 of a mile from the subject property. Comparables #3 and #4 are the same properties as the appellants' comparables #2 and #5. The comparables are improved with ranch style dwellings of either brick or wood siding exterior construction ranging in size from 1,415 to 1,814 square feet of living area. The dwellings were built from 1952 to 1970, with comparables #2, #3 and #5 having effective ages that range from 1955 to 1962. One comparable has a concrete slab foundation and four comparables each have an unfinished basement. One comparable has central air conditioning. Four comparables each have either one or two fireplaces and four comparables each have an attached garage ranging in size from 276 to 638 square feet of building area. Comparable #1 has an additional detached garage with 484 square feet of building area. The comparables have improvement assessments ranging from \$57,568 to \$70,399 or from \$35.89 to \$42.23 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellants' argued that board of review comparables #1 and #2 are not comparable due to being larger and/or smaller in dwelling size when compared to the subject.

Conclusion of Law

The taxpayers contend 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 based upon the evidence in the record no reduction in the subject's assessment is warranted.

The parties submitted eleven suggested comparables for the Board's consideration, with two comparables being common to both parties. The Board has given less weight to board of review comparables #1 and #2, due to their dissimilar dwelling size when compared to the subject. Furthermore, comparable #1 has a concrete slab foundation when compared to the subject's basement foundation.

The Board finds the best evidence of assessment to be the parties' remaining comparables which includes the two common comparables. The Board finds these comparables are similar to the subject in location, design, and dwelling size. However, the Board finds these nine comparables are somewhat older in age and lack finished basement area when compared to the subject and four of the nine comparables lack central air conditioning, a feature of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. These most similar comparables have improvement assessments ranging from \$44,855 to \$64,914 or from \$30.76 to \$42.21 per square foot of living area. The subject property has an improvement assessment of \$70,399 or \$43.72 per square foot of living area, which is greater than the best comparables in the record, which appears to be justified given its newer age and superior features. Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the 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: January 16, 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

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