



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

APPELLANT: Kevin Piscitello  
DOCKET NO.: 21-04650.001-R-1  
PARCEL NO.: 14-32-206-008

The parties of record before the Property Tax Appeal Board are Kevin Piscitello, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:** \$46,139  
**IMPR.:** \$157,452  
**TOTAL:** \$203,591

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 frame construction with 3,440 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an attached 832 square foot garage. The property has a 43,560 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the subject's land as the basis of the appeal. In support of this argument the appellant submitted information on 12 comparable properties that are located from .25 of a mile to 1.01 miles from the subject. The comparables have improved sites ranging in size from 41,531 to 44,867 square feet of land area and have land assessments ranging from \$33,568 to \$39,984 or from \$.77 to \$.91 per square foot of land area.

Based on this evidence the appellant requested the subject's land assessment be reduced to \$37,462 or \$.86 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$203,591. The subject property has a land assessment of \$46,139 or \$1.06 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on five comparable properties that are located within .50 of a mile from the subject. The comparables have improved sites ranging in size from 33,846 to 42,506 square feet of land area and have land assessments ranging from \$35,991 to \$45,073 or \$1.06 and \$1.07 per square foot of land area.

The board of review argued the subject has a superior site, as all the subject's site is dry land and is an interior lot on a typical subdivision road. As to the appellant's comparables, the board of review argued seven of the comparables have land that is under water or are located on Deerpath Road or Lake Cook Road, which are heavily traveled. The board of review also explained how land in the subject's neighborhood is assessed on a per square foot basis and included recent sale information disclosing the subject was sold in June 2022 for \$865,000.

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 17 comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #5, #6, #8, #9 and #11, due to part of their site being under water or their being located on Deerpath Road or Lake Cook Road, which are heavily traveled. The Board also gives less weight to the board of review's comparables #2 and #5, due to their smaller site when compared to the subject. The Board finds the parties' remaining comparables have varying degrees of similarity to the subject. The best comparables have sites ranging in size from 39,768 to 44,867 square feet of land area and have land assessments ranging from \$37,853 to \$45,073 or from \$.84 to \$1.06 per square foot of land area. The subject's land assessment of \$46,139 or \$1.06 per square foot of land area falls above the range established by the best comparables in the record on a total land assessment basis but is at the higher end of the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their inferior location, the Board finds the subject's higher total land assessment is justified. Lastly, the Board gives less weight to the board of review's information regarding the subject's recent sale, as this

information is not responsive to the land inequity argument brought by the appellant. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land is inequitably assessed and a reduction in the subject's assessment is not warranted.

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

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