



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

APPELLANT: Michael Bulgarelli
DOCKET NO.: 21-05071.001-C-1
PARCEL NO.: 15-06-103-029

The parties of record before the Property Tax Appeal Board are Michael Bulgarelli, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$71,714
IMPR.: \$114,545
TOTAL: \$186,259

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 commercial retail building with 4,914 square feet of gross building area. The building was constructed in 1999. The property has a 43,728 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends assessment inequity concerning the land assessment only as the basis of the appeal. In support of this argument the appellant submitted information on eight equity comparables. Six comparables are located on Route 83 like the subject, one comparable is located on Route 45, and one comparable is located at the intersection of Route 83 and Route 45. The parcels range in size from 18,228 to 104,031 square feet of land area. Four comparables are improved with retail, office, or gas station buildings and four comparables are vacant land. The comparables have land assessments ranging from \$12,643 to \$109,044 or from \$0.62 to \$3.02

square feet of land area. Based on this evidence the appellant requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$219,064. The subject property has a land assessment of \$104,519 or \$2.39 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on twelve equity comparables. Three comparables are located on Route 83, two comparables are located on Townline Road, and seven comparables are located on Lake Street. The parcels range in size from 20,038 to 87,129 square feet of land area and have land assessments ranging from \$33,554 to \$217,055 or from \$0.77 to \$4.22 per square foot of land area.

The board of review submitted a brief contending the subject is located on Route 83, which is also called Lake Street, near the intersections of Route 83, Route 60, and Route 45. The board of review asserted the appellant's comparables #1 through #7 lack improvements, lack utilities, are located in a drainage/wetlands area, and/or have dated improvements. The board of review argued three of these properties cannot presently be developed. Based on this evidence the board of review requested an increase in the subject's land 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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the board of review contended five of the appellant's comparables are in a drainage/wetlands area and three of these comparables cannot presently be developed. The appellant did not refute these contentions in written rebuttal. However, the record evidence does not disclose whether the subject property is also in a drainage/wetlands area. Nonetheless, the Board gives less weight to the appellant's comparables #3, #6, and #7, which the board of review contended cannot be presently developed, given the subject is an improved site.

The record contains a remaining total of 17 equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #5 and the board of review's comparables #1, #2, #5 through #9, #11, and #12, which are less similar to the subject in site size than other comparables in this record. The Board also gives less weight to the appellant's #8, which is located at a busy intersection unlike the subject, and to the board of review's comparables #4 and #10, which are located on a different street than the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, and #4 and the board of review's comparable #3, which are more similar to the subject in site

size and their location on the same street as the subject. These comparables have land assessments that range from \$33,554 to \$76,248 or from \$0.77 to \$1.75 per square foot of land area. The subject's land assessment of \$104,519 or \$2.39 per square foot of land area falls above the range established by 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 demonstrated with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is 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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