



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

APPELLANT: Nicoleta Canale
DOCKET NO.: 21-05151.001-R-1
PARCEL NO.: 02-35-311-025

The parties of record before the Property Tax Appeal Board are Nicoleta Canale, 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 ***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: \$9,188
IMPR.: \$39,339
TOTAL: \$48,527

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 1-story dwelling of brick exterior construction with 1,116 square feet of living area.¹ The dwelling was constructed in 1955 and has an effective age of 1961. Features of the home include a crawl space foundation, central air conditioning, and a 360 square foot garage. The property has a 10,010 square foot site and is located in Lindenhurst, Lake Villa Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on 12 comparables located in the same assessment neighborhood code as the subject. The comparables are reported to be 1-story dwellings of wood frame exterior construction ranging in size from

¹ The Board finds the best description of the subject property was found in the subject's property record card submitted by the board of review.

1,080 to 1,136 square feet of living area. The dwellings were built from 1953 to 1963. Six comparables are reported to have central air conditioning and each comparable has a garage ranging in size from 220 to 480 square feet of building area. The comparables have improvement assessments that range from \$36,559 to \$40,537 or from \$31.96 to \$35.52 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,654. The subject has an improvement assessment of \$44,466 or \$39.84 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on ten² comparables located in the same assessment neighborhood code as the subject property. Comparables #6 and #10 are the same as appellant's comparables #1 and #6, respectively. The comparables are described as 1-story dwellings of wood siding or brick exterior construction ranging in size from 994 to 1,494 square feet of living area. The homes were built from 1954 to 1974 with comparable #9 having an effective year built of 1975. Five comparables have basements, three with finished area. Six comparables have central air conditioning and each comparable has a garage ranging in size from 240 to 800 square feet of building area. Two comparable each have one fireplace. The comparables have improvement assessments that range from \$38,043 to \$51,464 or from \$31.07 to \$51.65 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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.

The parties submitted 20 equity comparables for the Board's consideration, two of which are common to both parties. The Board gives less weight to appellant's comparables #1, #2, #3, #6, #11 and #12 which lack central air conditioning when compared to the subject. The Board gives less weight to appellant's comparable #10 along with the board of review comparables due to differences in year built, foundation type, and/or central air conditioning. In addition, board of review comparables #1 and #4 each have a fireplace which is not a feature of the subject.

The Board finds the best evidence of assessment equity to appellant's comparables #4, #5, #7, #8 and #9 which overall are most similar to the subject in location, age, dwelling size, and features. The comparables have improvement assessments that range from \$37,174 to \$40,537 or from \$33.67 to \$35.52 per square foot of living area. The subject's improvement assessment of

² The board of review's second set of comparables has been renumbered #6 through #10.

\$44,466 or \$39.84 per square foot of living area falls within the range established by the best comparables in this record. 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 improvement 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: 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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