



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

APPELLANT: Donald Ciaglia
DOCKET NO.: 22-00336.001-R-1
PARCEL NO.: 13-16-102-012

The parties of record before the Property Tax Appeal Board are Donald Ciaglia, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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: \$54,635
IMPR.: \$142,633
TOTAL: \$197,268

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 2022 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 and frame exterior construction with 3,914 square feet of living area. The dwelling was built in 1986. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and an attached garage with 886 square feet of building area. The property has an approximately 66,512 square foot site and is located in Lake Barrington, Cuba Township, Lake County.¹

The appellant contend overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located in the same assessment neighborhood code as the subject property and within 0.56 of a mile from the subject. The comparables have sites that range in size from 40,358 to 44,943 square feet of land area. The

¹ The Board finds the best evidence of the subject's location to Lake Barrington as disclosed in the property record card presented by the board of review.

comparables are improved with 2-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 3,461 to 4,801 square feet of living area. The dwellings were built from 1989 to 1993 with one of the oldest homes having a reported effective age of 1992. The comparables each have a basement with two having finished area. Each comparable has central air conditioning, one to four fireplaces, and either one or two attached garages ranging in size from 704 to 1,137 square feet of total building area. The properties sold from August 2020 to April 2021 for prices ranging from \$490,000 to \$655,000 or from \$123.83 to \$145.14 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$182,270, which would reflect a market value of \$546,865 or \$139.72 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$197,268. The subject's assessment reflects a market value of \$591,863 or \$151.22 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%².

The board of review asserted that the appellant's comparables were not waterfront properties which "carries a very different value for this neighborhood" and referred to assessor comparable #4 for comparison. The board of review opined that the subject was within the range of the parties' comparables and disclosed that the board of review reduced the property in 2020.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from 0.03 of a mile to 1.56 miles from the subject, three of which are located in the same assessment neighborhood code as the subject property.³ The comparables have sites that range in size from 36,721 to 67,344 square feet of land area. The comparables are improved with 2-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 2,767 to 3,722 square feet of living area. The dwellings were built from 1987 to 1989. The comparables each have a basement with three having finished area. Each comparable has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 700 to 864 square feet of building area. The comparables sold from March 2020 to October 2022 for prices ranging from \$546,000 to \$700,000 or from \$146.70 to \$252.98 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must

² Property Tax Appeal Board procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

³ The parties differ as to the neighborhood code of the subject property. The Board finds the best evidence of the subject's assessment neighborhood code to be the property record card presented by the board of review disclosing the subject property was located in assessment neighborhood code 1422000, Lake Barrington 1. The board of review's grid analysis is inconsistent with its property record card, in relation to the reported neighborhood code.

be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables as well as board of review comparables #3 and #4 which differ from the subject in age, dwelling size, basement finish, and/or have 2020 sale dates occurring less proximate in time to the subject's January 1, 2022 lien date at issue than other comparables in this record.

The Board finds the best evidence of market value to be board of review comparables #1 and #2 which sold proximate in time to the subject's assessment date and have varying degrees of similarity to the subject in features. These two comparables are smaller homes with smaller parcels than the subject and one comparable has a partially finished basement, unlike the subject, suggesting appropriate adjustments would be required to make them more equivalent to the subject. Nevertheless, the properties sold in April 2021 and February 2022 for prices of \$589,000 and \$685,100 or for \$173.39 and \$199.74 per square foot of living area, land included. The subject's assessment reflects a market value of \$591,863 or \$151.22 per square foot of living area, land included, which is bracketed by the two best comparable sales in this record on an overall market value basis but below them on a price per square foot basis. Based on this evidence and after considering the appropriate adjustments to the two best comparables for differences from the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Donald Ciaglia, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085