



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

APPELLANT: Angelo Galasso
DOCKET NO.: 22-00879.001-R-1
PARCEL NO.: 15-31-205-008

The parties of record before the Property Tax Appeal Board are Angelo Galasso, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$43,465
IMPR.: \$130,631
TOTAL: \$174,096

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 exterior construction with 3,214 square feet of living area. The dwelling was constructed in 1979 and is approximately 43 years old. Features of the home include an unfinished basement, 3.5 bathrooms, central air conditioning, one fireplace, a 561 square foot attached garage, and a 785 square foot inground swimming pool. The property has an approximately 43,653 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located within 0.30 of a mile from the subject property. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 3,238 to 3,825 square feet of living

area. The dwellings are 42 or 43 years old. Each comparable has an unfinished basement, either 2 full and 1 half or 3 full and 1 half bathrooms, central air conditioning, one fireplace, and a garage ranging in size from 417 to 682 square feet of building area. Comparables #2 and #3 each have an inground swimming pool. The comparables have improvement assessments that range from \$102,419 to \$143,486 or from \$30.87 to \$38.18 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$111,043 or \$34.55 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 \$174,096. The subject property has an improvement assessment of \$130,631 or \$40.64 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that have the same assessment neighborhood code as the subject and are located within 0.22 of a mile from the subject property. The comparables are improved with 2-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 2,818 to 3,403 square feet of living area. The dwellings were built from 1978 to 1980. Each comparable has a basement with four having finished area, either 2 full and 2 half or 3 full and 1 half bathrooms, central air conditioning, one fireplace, and a garage ranging in size from 519 to 1,059 square feet of building area. The comparables have improvement assessments that range from \$111,765 to \$140,531 or from \$39.66 to \$41.30 per square foot of living area. 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 record contains a total of nine suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #2 and #3 along with the board of review's comparables which differ from the subject in dwelling size or have basement finish, unlike the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #4 which are overall more similar to the subject in location, design, age, dwelling size, and some features. However, the Board finds these remaining comparables each have one less bathroom and lack an inground swimming pool, which is a feature of the subject, suggesting upward adjustments would be required for these features to make these comparables more equivalent to the subject. Nevertheless, these two comparables have improvement assessments of \$102,419 and \$123,481 or \$30.87 and \$38.18 per square foot of living area. The subject's improvement assessment of \$130,631 or \$40.64 per square foot of living area falls above the two most similar

comparables in the record which is logical when considering the subject's superior attributes described above. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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:

April 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

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

APPELLANT

Angelo Galasso, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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