



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

APPELLANT: Yulia Piazza
DOCKET NO.: 22-01684.001-R-1
PARCEL NO.: 14-23-301-020

The parties of record before the Property Tax Appeal Board are Yulia Piazza, 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: \$57,232
IMPR.: \$135,231
TOTAL: \$192,463

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 3,292 square feet of living area. The dwelling was constructed in 1989. Features of the home include an unfinished basement, central air conditioning, one fireplace, a gazebo, a garage with 440 square feet of building area, a deck with 772 square feet of building area, a patio with 2,568 square feet of building area and a 612 square foot inground swimming pool. The property has a site with approximately 74,203 square feet of land area and is located in Long Grove, Ela Township, Lake County.¹

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 twelve suggested equity comparables located in the same assessment neighborhood code as the subject and within .79 of a mile from the subject. The appellant reported that the comparables are improved with 2-story dwellings of either brick or frame exterior construction that range in size from 3,175 to 3,404 square

¹ Additional descriptive details regarding the subject property were gleaned from the property information card submitted by the board of review, which was not refuted by the appellant in rebuttal filing.

feet of living area. The dwellings were built from 1988 to 2000. The appellant reported that each comparable has a basement, central air conditioning, one to three fireplaces and a garage ranging in size from 656 to 1,040 square feet of building area. The comparables have improvement assessments that range from \$119,376 to \$151,481 or from \$36.37 to \$46.25 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$126,972 or \$38.57 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 \$192,463. The subject property has an improvement assessment of \$135,231 or \$41.08 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three suggested equity comparables located in the same assessment neighborhood code as the subject and within .72 of a mile from the subject. The board of review comparables #2 and #3 are the same properties as the appellant's comparables #2 and #8, respectively. The comparables are improved with 2-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 3,275 to 3,630 square feet of living area. The dwellings were built from 1988 to 1998. Each comparable has an unfinished basement, two of walk-out design, central air conditioning, either one or three fireplaces, a garage containing either 714 or 792 square feet of building area and a deck ranging in size from 150 to 585 square feet of building area. Comparable #1 has a patio with 324 square feet of building area. The comparables have improvement assessments ranging from \$140,229 to \$151,481 or from \$40.95 to \$46.25 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 Board finds the parties submitted a total of thirteen comparable properties for the Board's consideration, as two comparables are common to both parties. The Board gives less weight to appellant's comparable #11 along with board of review's comparable #1 due to their dissimilar age and/or dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 through #10 and #12, which includes the two common comparables. The Board finds these comparables are most similar to the subject in location, design, dwelling size, age and features. However, the Board finds that none of these eleven comparables have a 2,568 square foot patio or an inground swimming pool like the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$119,376 to \$151,481 or from \$36.37 to \$46.25 per square foot of living area. The subject's improvement assessment of \$135,231 or \$41.08 per square foot of living area,

which falls within the range of the best comparables in the record and appears to be well supported given its superior features. Based on this record, and after considering adjustments to the best 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 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: 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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