



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

APPELLANT: Marc Garavalia  
DOCKET NO.: 22-01733.001-R-1  
PARCEL NO.: 02-18-404-015

The parties of record before the Property Tax Appeal Board are Marc Garavalia, 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:** \$18,167  
**IMPR.:** \$75,905  
**TOTAL:** \$94,072

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 is improved with a two-story dwelling of wood siding exterior construction containing 2,106 square feet of living area. The dwelling was built in 1998. Features of the home include a full basement partially finished with a 584 square foot recreation room,<sup>1</sup> central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 588 square feet of building area. The property has a site with approximately 15,260 square feet of land area located in Antioch, Antioch 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 twelve equity comparables with the same assessment neighborhood code as the subject and located from

---

<sup>1</sup> The board of review submitted a copy of the subject's property record card describing the home as having a full basement with 584 square feet of recreation room area, which was not refuted by the appellant in rebuttal.

approximately .08 to .46 of a mile from the subject property. The comparables are improved with two-story dwellings of wood frame construction that range in size from 2,007 to 2,206 square feet of living area. The homes were built from 1991 to 1999. Each comparable has a basement, 2½ bathrooms, and a garage ranging in size from 400 to 540 square feet of building area. Eleven comparables have central air conditioning and seven comparables have one fireplace. These properties have improvement assessments ranging from \$66,095 to \$74,919 or from \$32.14 to \$33.96 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$69,677.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,072. The subject property has an improvement assessment of \$75,905 or \$36.04 per square foot of living area.

The board of review submitted a statement from the township assessor explaining that only appellant's comparable #5 has 541 square feet of finished basement area while the remaining comparables submitted by the appellant have unfinished basements. In support of this statement the board of review submitted a copy of the property record card associated with appellant's comparable #5. The assessor further stated that each of the appellant's comparables has a smaller garage than the subject property.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables identified by the township assessor each located in the same neighborhood as the subject property and from approximately .04 to .53 of a mile from the subject property. The comparables are improved with two-story dwellings of wood siding exterior construction that range in size from 1,935 to 2,369 square feet of living area. The homes were built from 1992 to 2004. Each comparable has a basement with finished area ranging in size from 694 to 1,116 square feet, central air conditioning, and a garage ranging in size from 400 to 704 square feet of building area. Seven comparables have one fireplace. The comparables have two or three full bathrooms and one or two half-bathrooms. These properties have improvement assessments ranging from \$70,791 to \$85,441 or from \$35.41 to \$39.85 per square foot of living area.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's comparable #5 and the comparables submitted by the board of review as each of these properties has finished basement area like the subject property. The comparables have varying degrees of similarity in features with the subject improvements with the exception that appellant's comparable #5 and board of

review comparable #5 lack a fireplace indicating each would require an upward adjustment for this amenity; appellant's comparable #5 and board of review comparables #1, #2, #3, #5, #6 and #7 have smaller garages than the subject suggesting each would require an upward adjustment for this characteristic; board of review comparables #4 and #8 have larger garages than the subject indicating each would require a downward adjustment for this feature; and board of review comparables #1, #2, #6, #7 and #8 have more bathroom fixtures than the subject suggesting each would require a downward adjustment of this attribute. Nevertheless, these comparables have improvement assessments that range from \$67,951 to \$85,441 or from \$33.05 to \$39.85 per square foot of living area. The subject's improvement assessment of \$75,905 or \$36.04 per square foot of living area falls within the range established by the best comparables in this record and is well supported after considering the suggested adjustments. The Board gives less weight to the remaining comparables submitted by the appellant as none have finished basement area as does the subject property. Based on this record 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: 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

Marc Garavalia, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 3  
Hawthorn Woods, IL 60047

COUNTY

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