



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

APPELLANT: John Leopardo
DOCKET NO.: 22-01749.001-R-1
PARCEL NO.: 14-09-302-083

The parties of record before the Property Tax Appeal Board are John Leopardo, 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: \$53,214
IMPR.: \$208,462
TOTAL: \$261,676

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 4,143 square feet of living area. The dwelling was constructed in 1999. Features of the home include an unfinished “lookout” basement, central air conditioning, a fireplace, and a garage containing 914 square feet of building area. The subject property includes a site of approximately 44,509 square feet of land area¹ located in Hawthorne Woods, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the improvement only as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information

¹ The parties differ as to the size of the subject lot with the appellant reporting the parcel containing 46,174 square feet of land area and the board of review depicting the subject site containing 44,509 square feet of land area. The Board finds this difference to be immaterial in this uniformity appeal where the land assessment is not contested.

on twelve equity comparables located within .86 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are described as 2-story homes ranging in size from 3,548 to 4,504 square feet of living area. The homes were built from 1990 to 2005. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 494 to 911 square feet of building area. The improvement assessments of the comparables range from \$121,030 to \$205,774 or from \$32.28 to \$46.79 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$261,676. The subject property has an improvement assessment of \$208,462 or \$50.32 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a township property information sheet for the subject property along with a grid analysis with information on seven equity comparables located within 1.01 miles from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story dwellings with brick or brick and frame exterior construction ranging in size from 3,778 to 4,518 square feet of living area. The homes were built from 1994 to 2018. The comparables each feature an unfinished basement, central air conditioning, two or three fireplaces, and a garage ranging in size from 734 to 1,115 square feet of building area. The comparables have improvement assessments that range from \$199,039 to \$239,621 or from \$50.38 to \$54.39 per square foot of living area.

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 parties submitted a total of nineteen equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #8, #9, #10, and #11 based on their dwelling sizes being approximately 12% to 15% smaller in size relative to the subject dwelling, and comparable #12 which appears to be an outlier given its significantly smaller improvement assessment when compared to the remaining comparables in this record. Additionally, the Board gave less weight to board of review comparable #6 based on its significantly newer age relative to the subject, and board of review comparable #7 based on its location being greater than one mile in distance from the subject property, albeit in the subject's assessment neighborhood code.

On this record, the Board finds the best evidence of uniformity to be appellant's comparables #1 through #7, along with board of review comparables #1 through #5 which most closely resemble

the subject in location, dwelling size, age, design, and many features. The most similar comparables in the record have improvement assessments ranging from \$169,377 to \$228,412 or from \$42.83 to \$53.19 per square foot of living area. The subject's improvement assessment of \$208,462 or \$50.32 per square foot of living area falls within the range established by the most similar comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis.

Based on the record, and after considering all the comparables submitted by the parties with emphasis on those properties with the most similar features, and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, no reduction in the subject's assessment is warranted.

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: March 26, 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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