



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

APPELLANT: Dave & Angela Stocco  
DOCKET NO.: 22-02441.001-R-1  
PARCEL NO.: 16-27-305-007

The parties of record before the Property Tax Appeal Board are Dave & Angela Stocco, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$55,967  
**IMPR.:** \$72,731  
**TOTAL:** \$128,698

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 1-story dwelling of brick exterior construction with 1,608 square feet of living area. The dwelling was constructed in 1961. Features of the home include a basement with finished area,<sup>1</sup> one fireplace, 1.5 baths and a 299 square foot garage. The property has a 9,500 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are described as 1-story dwellings with brick or wood siding exterior construction ranging in size from 1,456 to 1,548 square feet of living area. The dwellings were built from

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<sup>1</sup> The subject's property record card disclosed submitted by the board of review disclosed the subject has 402 square feet of finished basement area, that was not refuted by the appellants in rebuttal.

1951 to 1954 and have unfinished basements. Each comparable has central air conditioning, two baths, and a garage ranging in size from 240 to 550 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments ranging from \$46,402 to \$65,030 or from \$31.83 to \$42.90 per square foot of living area. Based on this evidence the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,698. The subject property has an improvement assessment of \$72,731 or \$45.23 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four<sup>2</sup> equity comparables located within the same assessment neighborhood code as the subject. Board of review comparable #2 is the same as appellants' comparable #3. The comparables are described as 1-story dwellings with brick or wood siding exterior construction ranging in size from 1,440 to 1,490 square feet of living area. The dwellings were built from 1949 to 1963 with effective ages ranging from 1951 to 1967. The dwellings have basements with two having finished area. Each comparable has central air conditioning and a garage ranging in size from 399 to 550 square foot garage. Three comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$61,521 to \$66,775 or from \$42.25 to \$44.97 per square foot of living area. Based on this evidence, the board of review requests no change to the subject's assessment.

In rebuttal, the appellants' counsel contends the board of review comparables alone support a reduction in the subject's assessment.

### **Conclusion of Law**

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven equity comparables for the Board's consideration which includes one common comparable. The Board gives less weight to the appellants' comparables #1, #2, and #4 through #8 as well as board of review comparables #1 and #4 which lack finished basement area, a feature of the subject.

The Board finds the best evidence of assessment equity to be the parties common comparable (appellant's comparable #3/board of review comparable #2) and board of review comparable #3 which have finished basement area but are 10 and 12 years older with smaller dwelling sizes. Nevertheless, these comparables have improvement assessments of \$61,521 and \$66,775 or

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<sup>2</sup> The Board finds board of review comparable #5 was a duplicate of board of review comparable #3.

\$42.25 and \$44.82 per square foot of living area. The subject's improvement assessment of \$72,731 or \$45.23 per square foot of living area falls above the two best comparables in this record. The subject's higher improvement assessment is logical when considering the subject's newer age and larger dwelling size. Therefore, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants 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

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COUNTY

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