



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

APPELLANT: Leigh Gardella
DOCKET NO.: 23-00313.001-R-1
PARCEL NO.: 04-10-105-002

The parties of record before the Property Tax Appeal Board are Leigh Gardella, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County 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: \$7,129
IMPR.: \$66,026
TOTAL: \$73,155

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 2023 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 wood siding exterior construction with 1,228 square feet of living area. The dwelling was constructed in 1960 and is approximately 63 years old. Features of the home include a basement, central air conditioning, two fireplaces, a 308 square foot attached garage and a 624 square foot detached garage with a combined total garage size of 932 square feet of building area. The property has an approximately 9,518 square foot site and is located in Winthrop Harbor, Benton 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 five equity comparables that have the same assessment neighborhood code as the subject. The appellant described the comparables as being improved with 1-story, 1.1-story or 2-story dwellings of frame exterior construction ranging in size from 1,056 to 1,400 square feet of living area. The

dwelling were built from 1964 to 1975. Each comparable has a basement, one of which has finished area. Three comparables have central air conditioning, three comparables each have a fireplace and each comparable has a garage ranging in size from 360 to 768 square feet of building area. The comparables have improvement assessments ranging from \$49,337 to \$70,030 or from \$46.72 to \$50.21 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$59,111 or \$48.14 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 \$73,155. The subject property has an improvement assessment of \$66,026 or \$53.77 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with 1-story dwellings of brick or wood siding exterior construction ranging in size from 1,368 to 1,405 square feet of living area. The dwellings are 45 to 51 years old. The comparables each have a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 546 to 1,124 square feet of building area. The comparables have improvement assessments ranging from \$75,679 to \$103,593 or from \$53.86 to \$75.07 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 #1, #2, #3 and #4 which differ from the subject in design and/or lack central air conditioning, a feature of the subject. The Board has also given less weight to appellant's comparable #5 as it has basement finish, unlike the subject. The Board has given reduced weight to board of review comparable #1, which appears to be an outlier due to its considerably higher improvement assessment of \$103,593 or \$75.07 per square foot of living area in comparison to the other comparables in the record.

The Board finds the best evidence of assessment equity to be board of review comparables #2, #3 and #4, which are relatively similar to the subject in location, dwelling size and some features. However, all three comparables are somewhat newer in age when compared to the subject dwelling, suggesting downward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$75,679 to \$79,965 or from \$53.86 to \$57.62 per square foot of living area. The

subject's improvement assessment of \$66,026 or \$53.77 per square foot of living area falls below the range established by the best comparables in the record, which appears to be logical given the subject's older dwelling age. 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 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: _____

August 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

Leigh Gardella, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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