



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

APPELLANT: Yulia Piazza
DOCKET NO.: 23-01779.001-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: \$58,362
IMPR.: \$153,148
TOTAL: \$211,510

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.

Preliminary Matter

This appeal was filed on January 30, 2024 by counsel using the Board's Electronic Filing Portal (EFP) (86 Ill.Admin.Code Sec. 1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's three additional comparables set forth on additional pages, other than the electronic form Sec. V grid analysis, have been "give[n] . . . zero weight" in this decision and will not be discussed further herein. (See also, 86 Ill.Admin.Code §1910.80)

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 and is approximately 34 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, a 735 square foot garage, a 772 square foot deck, two patios with 2,568 total square feet, a gazebo, 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 concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables. The properties are located in the same neighborhood code as the subject and within .44 of a mile from the subject. The comparables consist of two-story dwellings of brick or frame exterior construction. The homes were built from 1988 to 1996 and range in size from 3,175 to 3,404 square feet of living area. Features include unfinished basements, central air conditioning, one to three fireplaces, and a garage ranging in size from 682 to 1,040 square feet of building area. The appellant's additional grid analyses further disclosed comparable #3 has a 792 square foot inground swimming pool, comparable #4 has a balcony, seven comparables each have decks ranging in size from 464 to 840 total square feet, and three comparables each have patios ranging in size from 400 to 1,088 total square feet. The comparables have improvement assessments ranging from \$135,177 to \$151,493 or from \$40.91 to \$45.33 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$145,144 or \$44.09 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 \$211,510. The subject property has an improvement assessment of \$153,148 or \$46.52 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. The properties are located in the same neighborhood code as the subject and within .72 of a mile from the subject. The comparables consist of two-story dwellings of brick or frame exterior construction. The homes were built from 1990 to 2004 and range in size from 2,880 to 4,026 square feet of living area. Features include unfinished basements, central air conditioning, one or two fireplaces, and a garage ranging in size from 704 to 967 square feet of building area. The board of review provided sketches disclosing the comparables each have decks ranging in size from 150 to 776 total square feet, comparable #3 has a balcony, and two comparables each have patios with 324 and 400 total square feet. The comparables have improvement assessments ranging from \$131,510 to \$193,130 or from \$45.33 to \$47.97 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

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 thirteen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the board of review comparables #1 and #3 due to differences in their age and/or dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's nine comparables and the board of review comparables #2 and #4. These comparables are relatively similar to the subject in location, age, dwelling size and some features. However, ten comparables require upward adjustments for differences in other improvements to make them more equivalent to the subject property, such as lack of a swimming pool amenity and the lack of or smaller sized decks and/or patios in contrast to the subject that has all of these additional improvements. These eleven comparables have improvement assessments ranging from \$135,177 to \$168,409 or from \$40.91 to \$46.39 per square foot of living area. The subject's improvement assessment of \$153,148 or \$46.52 per square foot of living area falls within the range established by the best comparables in this record in terms of overall improvement assessment and above on a per-square-foot of living area basis. The subject's higher per-square-foot value is justified given the subject's swimming pool amenity and larger deck or patio areas relative to the comparables.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best comparables 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: _____

October 15, 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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