



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

APPELLANT: Joanne Chiappe
DOCKET NO.: 23-01943.001-R-1
PARCEL NO.: 16-25-313-029

The parties of record before the Property Tax Appeal Board are Joanne Chiappe, 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 ***a reduction*** 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: \$63,613
IMPR.: \$88,132
TOTAL: \$151,745

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 1.5-story dwelling of brick exterior construction with 1,556 square feet of living area. The dwelling was constructed in 1929 and is approximately 94 years old. Features of the home include a basement, a fireplace and a 247 square foot garage.¹ The property has an approximately 7,800 square foot site and is located in Highland Park, Moraine 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 nine equity

¹ The appellant disclosed in Section III of the Residential Appeal Petition that the subject dwelling has central air conditioning. However, the Board finds the best description of the subject is found in the appellant's grid analysis, the board of review's grid analysis and the subject's property record card provided by the board of review, which depicts the subject dwelling with no central air conditioning.

comparables that have the same assessment neighborhood code as the subject. The comparables are improved with 1.5-story dwellings ranging in size from 1,328 to 1,734 square feet of living area. The dwellings are from 83 to 101 years old. The comparables each have a basement, two of which have finished area. Five comparables have central air conditioning, seven comparables each have a fireplace and each comparable has a garage ranging in size from 220 to 672 square feet of building area. The comparables have improvement assessments ranging from \$63,086 to \$100,355 or from \$45.65 to \$59.17 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$88,132 or \$56.64 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 \$156,758. The subject property has an improvement assessment of \$93,145 or \$59.86 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with 1.5-story or 2-story dwellings of wood siding, brick or stucco exterior construction ranging in size from 1,538 to 1,568 square feet of living area. The dwellings are from 83 to 95 years old. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, a fireplace and a garage containing 396 or 400 square feet of building area. The comparables have improvement assessments ranging from \$95,349 to \$103,786 or from \$61.59 to \$67.48 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of twelve suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #4, #5, #6 and #8, as well as the three comparables submitted by the board of review, which have central air conditioning and/or basement finish, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3, #7 and #9, which have unfinished basements and no central air conditioning, like the subject. The Board finds these four comparables are similar to the subject in location, dwelling size, design, age and some features. The comparables have improvement assessments that range from \$74,889 to \$93,773 or from \$54.72 to \$56.64 per square foot of living area. The subject's improvement assessment of \$93,145 or \$59.86 per square foot of living area falls at the higher end of the range established by the best comparables in the record in terms of total improvement

assessment and greater than these best comparables on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's improvement assessment commensurate with the appellant's request 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:

November 19, 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

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