



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

APPELLANT: Jared Spadino  
DOCKET NO.: 23-02545.001-R-1  
PARCEL NO.: 16-25-317-022

The parties of record before the Property Tax Appeal Board are Jared Spadino, the appellant, by attorney Donald T. Rubin, of Golan Christie Taglia LLP in Chicago; 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:** \$71,692  
**IMPR.:** \$214,841  
**TOTAL:** \$286,533

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 two-story dwelling of brick exterior construction with 3,386 square feet of living area. The dwelling was constructed in 1946 and has an effective age of 1986. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 720 square foot garage containing 720 square feet of finished area above the garage. The property has a 10,400 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 four equity comparables improved with two-story dwellings of brick or frame exterior construction that range in size from 2,912 to 3,640 square feet of living area. The homes were constructed from 1929 to 1958. Each comparable has a basement, central air conditioning, one or two fireplaces,

while two have a garage with 440 and 441 square feet of building area, respectively. The comparables have the same assessment neighborhood code as the subject and are located from 0.01 to 0.4 of a mile from the subject property. The comparables have improvement assessments ranging from \$125,278 to \$195,472 or from \$42.24 to \$58.14 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$171,501 or \$50.65 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 \$286,533. The subject property has an improvement assessment of \$214,841 or \$63.45 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 improved with two, three-story dwellings and two, two-story dwellings of frame, stucco, or stone exterior construction ranging in size from 2,780 to 3,607 square feet of living area. The homes are from 24 to 97 years old. Each comparable has a basement with finished area, central air conditioning, a fireplace, and a garage ranging in size from 462 to 507 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from 0.12 to 0.54 of a mile from the subject property. The comparables have improvement assessments ranging from \$203,741 to \$228,567 or from \$60.78 to \$76.70 per square foot of living area. The board of review requested confirmation of the subject's total 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 eight equity comparables submitted by the parties to support their respective positions. The Board gives less weight to the board of review's comparables #1, #2 #3 due to differences from the subject dwelling in terms of age and style of construction or size. The subject dwelling is 53 years older than two of the comparables. In addition, two of the comparables are three-story dwellings, unlike the subject's two-story style of construction, while one of the comparables is 18% smaller than the subject dwelling. The Board also gives less weight to the appellant's comparables #3 and #4 due to differences from the subject with respect to dwelling size. The Board finds the best evidence of assessment equity to be the remaining comparables, which are improved with dwellings that are relatively similar to the subject in location, age, style, and features, although adjustments to these comparables to account for differences in some features, such as garage size or lack of a garage and additional finished area above the garage would be needed to make them more equivalent to the subject. These comparables range in size from 3,362 to 3,640 square feet of living area, are located within 0.20 of a mile from the subject and are from 65 to 96 years old. Their improvement assessments

range from \$190,864 to \$219,220 or from \$52.44 to \$60.78 per square foot of living area. The subject's improvement assessment of \$214,841 or \$63.45 per square foot of living area falls within the range on an overall improvement assessment basis and above the range on a per square foot basis as established by the best comparables in this record. The subject's higher per square foot improvement assessment is justified due to its larger basement finished area, larger garage area and additional 720 square feet of finished area above the garage. Based on this record 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: \_\_\_\_\_

January 21, 2025



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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