



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

APPELLANT: Peter Massa
DOCKET NO.: 24-00552.001-R-1
PARCEL NO.: 12-18-331-011

The parties of record before the Property Tax Appeal Board are Peter Massa, the appellant, by attorney Arden Edelcup, 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: \$35,614
IMPR.: \$116,596
TOTAL: \$152,210

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 2024 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 one-story dwelling of frame exterior construction with 1,594 square feet of living area. The dwelling was constructed in 1976.¹ Features of the home include a full unfinished basement, 2 bathrooms, central air conditioning, and a 493 square foot garage. The property has a 15,505 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located in the same neighborhood code as the subject and from .19 to .51 of a mile from the subject. Each comparable consists of a one-story dwelling of frame exterior

¹ The board of review submitted a copy of the property characteristics sheet maintained by the township assessor for the subject.

construction. The homes were built from 1970 to 1978 and comparable #4 has a reported effective age of 1984. The dwellings range in size from 1,592 to 1,739 square feet of living area. Each comparable has a full or partial unfinished basement ranging in size from 1,152 to 1,596 square feet of building area. Features include 1½ or 2 bathrooms, and a garage ranging in size from 462 to 768 square feet of building area where comparable #2 has a second 884 square foot garage. Three homes each have central air conditioning. Comparable #3 also has an enclosed porch. The comparables have improvement assessments ranging from \$93,010 to \$107,746 or from \$58.42 to \$65.93 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$108,392 or \$68.00 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 \$152,210. The subject property has an improvement assessment of \$116,596 or \$73.15 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 located in the same neighborhood code as the subject. Each comparable consists of a one-story dwelling of frame exterior construction. The homes were built from 1961 to 1985 and range in size from 1,456 to 1,774 square feet of living area. Each comparable has a full unfinished basement, 2, 3 or 4 full bathrooms, where comparable #2 also has 2 half-baths. Each dwelling has central air conditioning, and a garage ranging in size from 506 to 1,166 square feet of building area. The comparables have improvement assessments ranging from \$109,385 to \$134,640 or from \$75.13 to \$79.41 per square foot of living area.

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

In rebuttal, the appellant submitted additional information concerning each of the board of review comparables. Comparables #1 and #3 each have "good" condition ratings whereas the subject's condition rating is "average." Comparables #2, #3 and #4 each have porches ranging in size from 196 to 304 square feet whereas the subject does not have a porch.²

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.

² Based on the rebuttal grid, board of review comparable #3 has two garages of 462 and 704 square feet of building area, respectively, rather than one garage in excess of 1,000 square feet.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #5, which lack air conditioning which is a feature of the subject and a feature of the other best comparables in the record. The Board has given reduced weight to board of review comparable #1, #2 and #3, based on its differing dates of construction and/or larger dwelling size and bathroom count when compared to the subject and other comparables in the record which are more similar to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3 and #4 along with board of review comparable #4, each of which are located in the subject's neighborhood, consist of homes that are one-story dwellings of frame exterior construction which are each similar in age to the subject dwelling, except that appellant's comparable #4 has a newer effective age. Two of the appellant's comparables necessitate upward adjustments to account for lesser bathroom count when compared to the subject and two of the best comparables necessitate upward adjustments for smaller basement sizes when compared to the subject. Additional adjustments are necessary for differences in condition grades, and garage size when compared to the subject in order to make the comparables more equivalent to the subject. The best comparables have improvement assessments ranging from \$93,010 to \$109,385 or from \$58.42 to \$75.13 per square foot of living area. The subject's improvement assessment of \$116,596 or \$73.15 per square foot of living area falls above the range of the best comparables in this record in terms of overall improvement assessment and is within the range on a per-square-foot of living area basis, which the Board finds to be logical given necessary adjustments for differences in age, dwelling size and/or basement size when compared to the subject.

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 the foregoing and after considering appropriate adjustments to the best comparables in order to make them more equivalent 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 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Peter Massa, by attorney:
Arden Edelcup
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