



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

APPELLANT: Rocco Campanella
DOCKET NO.: 24-01401.001-R-1
PARCEL NO.: 04-05-304-006

The parties of record before the Property Tax Appeal Board are Rocco Campanella, 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: \$14,596
IMPR.: \$125,642
TOTAL: \$140,238

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 two-story dwelling of wood siding exterior construction with 3,156 square feet of living area. The dwelling was constructed in 2007 and is approximately 17 years old. Features of the home include a 2,080 square foot basement, central air conditioning, 3½ bathrooms, a fireplace and a 762 square foot garage. The property has an approximately 43,560 square foot site and is located in Winthrop Harbor, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable properties. Comparable #1 has the same assessment neighborhood code as the subject and comparables #2 through #5 are located from .81 of a mile to 1.89 miles from the subject property. The comparables have sites that range in size from approximately 12,963 to 167,000 square feet of land area. The comparables are improved with two-story dwellings of wood frame exterior construction ranging in size from

2,544 to 3,353 square feet of living area. The dwellings are from 19 to 82 years old. The comparables each have a basement ranging in size from 792 to 1,770 square feet, central air conditioning and either 2½, 3 or 3½ bathrooms. Four comparables each have a fireplace and four comparables each have a garage ranging in size from 660 to 1,752 square feet of building area. The comparables sold from March to November 2023 for prices ranging from \$265,000 to \$435,000 or from \$79.03 to \$145.39 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$132,539, which would reflect a market value of \$397,657 or \$126.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,238. The subject's assessment reflects a market value of \$420,756 or \$133.32 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on three comparable properties that are located within approximately .24 of a mile from the subject property. The comparables have sites that range in size from 12,750 to 46,173 square feet of land area. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 2,604 to 2,796 square feet of living area. The dwellings are 19 or 29 years old. The comparables each have a basement ranging in size from 1,151 to 1,344 square feet, one of which has 870 square feet of finished area. Each comparable has central air conditioning, 2½ or 3½ bathrooms and a garage ranging in size from 465 to 820 square feet of building area. Two comparables each have a fireplace. The comparables sold from May 2023 to January 2024 for prices ranging from \$369,900 to \$395,000 or from \$132.82 to \$144.01 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables due to significant differences from the subject in location and/or age. Additionally, the appellant's comparables #3 and #4 have substantially smaller dwelling sizes and the appellant's comparable #5 has a substantially larger site size, when compared to the subject.

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

The Board finds the best evidence of market value to be the three comparables submitted by the board of review, which are overall more similar to the subject in location, design and age. However, the Board finds board of review comparables #2 and #3 have site sizes that are 30% smaller than the subject property and all three dwellings are somewhat smaller in size with less basement area, when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Additionally, the comparables have varying degrees of similarity when compared to the subject in bathroom count, fireplace count, basement finish and garage size, suggesting adjustments for these differences would also be necessary. Nevertheless, the comparables sold from May 2023 to January 2024 for prices ranging from \$369,900 to \$395,000 or from \$132.82 to \$144.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$420,756 or \$133.32 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record in terms of overall value and at the lower end of the range on a price per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, based on this record the Board finds 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 20, 2026



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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