



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

APPELLANT: Joseph Romano
DOCKET NO.: 24-02354.001-R-1
PARCEL NO.: 14-28-209-002

The parties of record before the Property Tax Appeal Board are Joseph Romano, the appellant; 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: \$33,767
IMPR.: \$196,678
TOTAL: \$230,445

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 frame exterior construction with 3,305 square feet of living area. The dwelling was constructed in 1992 and is 32 years old. Features of the home include central air conditioning, a fireplace, a basement, and a 483 square foot garage. The property has a 16,480 square foot site and is located in Lake Zurich, Ela Township, Lake County.

The appellant contends assessment inequity concerning both the land and improvement assessments as the basis of the appeal. In support of these arguments the appellant submitted information on five equity comparables located within .37 of a mile of the subject. The comparables consist of two-story dwellings of brick or siding exterior construction ranging in size from 3,064 to 3,560 square feet of living area. Each comparable has central air conditioning, a fireplace, a basement, and a garage ranging in size from 528 to 811 square feet of building area. Two comparables each have an inground swimming pool. The comparables have

parcels ranging from 33,260 to 43,990 square feet of land area. The comparables have land assessments ranging from \$33,635 to \$47,591 or from \$1.00 to \$1.10 per square foot of land area. The comparables have improvement assessments ranging from \$143,030 to \$167,059 or from \$45.46 to \$49.80 per square foot of living area. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$30,426 or \$1.85 per square foot of land area and the improvement assessment be reduced to \$161,085 or \$48.74 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 \$230,445. The subject property has a land assessment of \$33,767 or \$2.05 per square feet of land area and an improvement assessment of \$196,678 or \$59.51 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within the subject's assessment neighborhood and within .34 of a mile of the subject. The comparables consist of two-story dwellings of frame exterior construction ranging in size from 3,211 to 3,438 square feet of living area. The homes were built from 1989 to 1992. Each dwelling has central air conditioning, one or two fireplaces, a basement and a garage ranging in size from 420 to 794 square feet of building area. The parcels range in size from 10,526 to 15,806 square feet of land area. The comparables have land assessments ranging from \$30,717 to \$33,538 or from \$2.12 to \$2.92 per square foot of land area. The comparables have improvement assessments ranging from \$191,558 to \$203,542 or from \$59.20 to \$59.93 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 concerning both the land and improvement assessment 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 parties submitted ten equity comparables for the Board's consideration. With respect to the land assessment, the Board gives less weight to the comparables submitted by the appellant, which differ significantly from the subject in site size. The Board finds the comparables presented by the board of review are similar to the subject in location and more similar in site size. These comparables have land assessments ranging from \$30,717 to \$33,538 or from \$2.12 to \$2.92 per square foot of land area. The subject's land assessment of \$33,767 or \$2.05 per square foot of land area is slightly above the range established by the best comparables in this record overall and below the range on a per-square-foot basis. The Board finds the subject's higher overall assessment logical given the subject's larger site in relation to the best comparables. The Board finds that the appellant did not demonstrate with clear and convincing

evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is not justified.

With respect to the improvement assessment, the Board gives reduced weight to the appellant's comparables #1 and #5, which feature inground swimming pools unlike the subject. The Board finds the best evidence of improvement assessment equity to be the appellant's remaining comparables and the comparables submitted by the board of review, which are similar to the subject in age, location, dwelling size, and features. These comparables have improvement assessments of \$143,030 and \$203,542 or \$45.46 and \$59.93 per square foot of living area. The subject's improvement assessment of \$196,678 or \$59.51 is within the range established by the best comparables in this record. Based on this record and after considering adjustments for differences 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 improvement 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:

March 17, 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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COUNTY

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