FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Richard Capparelli
DOCKET NO.: 25-00994.001-R-1
PARCEL NO.: 06-29-215-006

The parties of record before the Property Tax Appeal Board are Richard Capparelli, 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 ***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:	$5,899
IMPR.:	$0
TOTAL:	$5,899

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 2025 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 vacant residential lot that contains approximately 7,084 square feet of land area.[1] The subject property is located in Round Lake, Avon Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation claim, the appellant submitted information on three vacant residential comparable land sales. The comparables have the same assessment neighborhood code as the subject and are located within approximately .94 of a mile from the subject property. The vacant residential lots range in size from 4,800 to 6,470 square

[1] The parties differ slightly as to the site size of the subject property. The Board finds the best description of size is found in the subject's property record card submitted by the board of review, which was not refuted by the appellant in rebuttal.

feet of land area. The comparables sold from July 2022 to July 2024 for prices ranging from $6,300 to $16,000 or from $0.97 to $2.77 per square foot of land area. Based on this evidence, the appellant requested the subject's land assessment be reduced to $5,333, which reflects a market value of $16,001 or $2.26 per square foot of land area, 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 $12,589. The subject's assessment reflects a market value of $37,771 or $5.33 per square foot of land area, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment, the board of review submitted information on four vacant residential land comparable sales. The board of review's comparable #3 is the same property as the appellant's comparable #1. The comparables have the same assessment neighborhood code as the subject and are located within approximately .60 of a mile from the subject property.[2] The vacant residential lots range in size from 4,391 to 7,000 square feet of land area. The comparables sold from June 2023 to July 2025 for prices ranging from $16,000 to $298,000 or from $2.77 to $59.60 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant argued that the county's comparable sales #1, #2 and #4 each have two parcels with buildings. Counsel submitted printouts with information regarding these three sales depicting sale dates, sale prices, instrument type, instrument number and the parcel numbers included in the sale. Each printout disclosed that two parcels were included in the sales of board of review comparables #1, #2 and #4.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six comparable sales for the Board's consideration, as one sale is common to both parties. The Board has given less weight to the appellant's comparable #3 due to its sale date occurring in 2022, less proximate to the lien date at issue than other sales in the record. The Board has given less weight to board of review comparables #1, #2 and #4, due to each sale including two separate parcels with buildings, unlike the subject's single parcel of vacant land.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2, along with board of review comparable #3, which includes the common comparable, that sold

[2] The Board finds the best description of the location of the board of review's comparable #3/appellant's comparable #1 is found in the evidence provided by the appellant, which depicted a distance of .60 of a mile from the subject. The board of review's evidence erroneously depicted a distance from the subject of 440 miles.

more proximate to the lien date at issue and have the same assessment neighborhood code as the subject. However, the Board finds both parcels have somewhat smaller site sizes, when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two comparables sold in June and July 2024 for prices of $7,000 and $16,000 or for $1.46 and $2.77 per square foot of land area. The subject's land assessment reflects an estimated market value of $37,771 or $5.33 per square foot of land area, which falls above the two best comparable sales contained in the record. After considering adjustments to the best comparables for differences from the subject in site size, the Board finds the subject’s estimated market value as reflected by its assessment is excessive. Therefore, based on this evidence the Board finds a reduction in the subject’s assessment 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:

C E R T I F I C A T I O N

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 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 9-215 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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