FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Joseph Magnani
DOCKET NO.: 25-01486.001-R-1
PARCEL NO.: 16-23-113-017

The parties of record before the Property Tax Appeal Board are Joseph Magnani, 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:	$53,631
IMPR.:	$78,248
TOTAL:	$131,879

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 one-story dwelling of brick exterior construction with 1,050 square feet of living area. The dwelling was constructed in 1925 and is approximately 100 years old. The dwelling has an effective year built of 1962.[1] Features of the home include a basement, one full bathroom, central air conditioning, a fireplace and a 990 square foot garage. The property has an approximately 8,504 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are

[1] The subject's property record card disclosed the subject dwelling has an effective year built of 1962, which was not reported by nor refuted by the appellant.

located within approximately .46 of a mile from the subject property. The comparables are improved with one-story dwellings of wood or stucco exterior construction ranging in size from 1,024 to 1,161 square feet of living area. The dwellings were built from 1920 to 1953. Each comparable has a basement, one full bathroom and a garage ranging in size from 216 to 484 square feet of building area. Two comparables each have an additional half bathroom. Comparable #1 has central air conditioning and a fireplace. The comparables have improvement assessments ranging from $56,668 to $69,637 or from $53.87 to $64.06 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $73,500 or $70.00 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 $131,879. The subject has an improvement assessment of $78,248 or $74.52 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 that have the same assessment neighborhood code as the subject and are located within approximately .32 of a mile from the subject property. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 757 to 1,230 square feet of living area. The dwellings are from 90 to 98 years old. Three comparables each have a basement. Each comparable has one full bathroom. Comparable #4 has central air conditioning and comparable #2 has a fireplace. Two comparables each have a garage with 625 or 675 square feet of building area. The comparables have improvement assessments ranging from $60,624 to $112,647 or from $74.85 to $92.71 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 parties submitted eight equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparable #1, which is less similar to the subject in age than other comparables in the record. The Board has given reduced weight to board of review comparables #1, #3 and #4 due to differences from the subject in dwelling size and/or they lack a garage and/or a basement foundation, both features of 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 #2, which overall are more similar to the subject in location, dwelling size, design, foundation and age. However, the Board finds each comparable lacks central air conditioning and has a substantially smaller garage, when compared to the subject, and three comparables each lack a fireplace, a feature of the subject, suggesting

upward adjustments would be required to make them more equivalent to the subject. Conversely, the appellant's comparable #4 has an additional half bathroom, unlike the subject, necessitating a downward adjustment. Nevertheless, these four comparables have improvement assessments ranging from $64,171 to $70,055 or from $56.59 to $74.85 per square foot of living area. The subject's improvement assessment of $78,248 or $74.52 per square foot of living area falls above the range established by the best comparables in the record in terms overall improvement assessment but within the range on a per square foot of living area basis. The subject's higher overall improvement assessment appears to be logical given the subject has central air conditioning and a substantially larger garage. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 presented.

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:

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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