



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

APPELLANT: Daniel LaGiglia
DOCKET NO.: 19-32857.001-R-1
PARCEL NO.: 22-31-403-009-0000

The parties of record before the Property Tax Appeal Board are Daniel LaGiglia, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; and the Cook 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 **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$10,040
IMPR.: \$54,775
TOTAL: \$64,815

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 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 masonry exterior construction with 4,763 square feet of living area. The dwelling is approximately 16 years old. Features of the home include an unfinished basement, 5 bathrooms, central air conditioning, a fireplace, and a 4-car garage. The property has a 40,162 square foot site and is located in Lemont, Lemont Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables located within the same neighborhood code as the subject. The comparables are improved with two-story dwellings of masonry or frame or masonry exterior construction ranging in size from 3,817 to 4,691 square feet of living area. The dwellings range in age from 16 to 28 years old.

Each comparable has an unfinished basement, from 2½ to 5½ bathrooms, central air conditioning, one fireplace, and either a 2-car, a 3-car, or a 3.5-car garage. The comparables have improvement assessments ranging from \$38,132 to \$47,586 or from \$8.75 to \$10.92 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$47,725 or \$10.02 per square foot of living area.

The appellant also submitted a copy of the Cook County Board of Review final decision for tax year 2019 disclosing the subject has a total assessment of \$64,815. The appellant reported that the subject has an improvement assessment of \$54,775 or \$11.50 per square foot of living area.¹

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment, the board of review submitted information on three comparables located within different neighborhood codes than the subject. The comparables are improved with class 2-08, two-story dwellings of masonry exterior construction ranging in size from 4,552 to 4,923 square feet of living area. The dwellings are either 9 or 10 years old. Each comparable has a basement with two having finished area, from 3 full & 2 half to 4 full & 2 half bathrooms, central air conditioning, from one to three fireplaces, and either a 3-car, a 3.5-car or a 4-car garage. The comparables have improvement assessments ranging from \$61,691 to \$78,012 or from \$13.55 to \$15.85 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 seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 which differs from the subject in dwelling size. The Board also gives less weight to the board of review comparables due to their dissimilar neighborhood codes and/or finished basement area when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 through #4. These are somewhat older in age to the subject but are more similar to the subject in neighborhood code, dwelling size, foundation, and some features. These three comparables have improvement assessments ranging from \$41,046 to \$47,586 or from \$8.75 to \$10.92 per square foot of living area. The subject's improvement assessment of \$54,775 or \$11.50 per square foot of living area falls above the range established by the best comparables in this record. However,

¹ The Board of Review's Notes on Appeal reports a total assessment for the subject property which differs from the Final Decision. The Board finds the best source for the subject's total assessment is the Cook County Board of Review Final Decision.

the Board finds the subject's higher improvement assessment is logical when considering the subject's superior attributes including its newer age, bathroom count, dwelling size, and garage size. After considering adjustments to the comparables 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 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:

September 19, 2023



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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