



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

APPELLANT: Jason Pizza  
DOCKET NO.: 21-01294.001-R-1  
PARCEL NO.: 14-01-302-004

The parties of record before the Property Tax Appeal Board are Jason Pizza, the appellant, by attorney Gregory Riggs, 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:** \$63,403  
**IMPR.:** \$140,356  
**TOTAL:** \$203,759

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 2021 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 brick exterior construction with 4,431 square feet of living area. The dwelling was constructed in 1987. Features of the home include a basement, central air conditioning, two fireplaces, an 823 square foot garage and a 608 square foot inground swimming pool. The property has an approximately 109,316 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment. In support of this argument, the appellant submitted information on three equity comparables located within .35 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables consist of either 1.5-story or 2-story dwellings of frame or brick and frame exterior construction. The homes were built from 1980 to 1986 with comparables #1 and #2 having reported newer effective ages of 1982 and

2005, respectively. The homes range in size from 3,926 to 4,820 square feet of living area. Features include basements, one of which is a walkout-style, central air conditioning, one or two fireplaces and a garage ranging in size from 736 to 962 square feet of building area. The comparables have improvement assessments ranging from \$118,905 to \$138,375 or from \$26.59 to \$31.03 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$132,930 or \$30.00 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 \$203,759. The subject property has an improvement assessment of \$140,356 or \$31.68 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, where board of review comparable #4 is the same property as appellant's comparable #3. The comparables are located within .56 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables consist of either 1.5-story or 2-story dwellings of frame or brick and frame exterior construction. The homes were built from 1986 to 1989 with comparable #1 having a reported effective age of 1993. The homes range in size from 3,647 to 4,110 square feet of living area. Features include basements, two of which are walkout-style, central air conditioning, one to three fireplaces and a garage ranging in size from 748 to 888 square feet of building area. Comparable #5 has an inground swimming pool. The comparables have improvement assessments ranging from \$111,918 to \$152,370 or from \$30.05 to \$37.07 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 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 a total of seven equity comparables, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The comparables present varying degrees of similarity to the subject in age, design, size and some features with only board of review comparable #5 having an inground swimming pool, like the subject, which suggests upward adjustments would be necessitated to the other comparables for this feature to make them more equivalent to the subject.

The comparables have improvement assessments that range from \$111,918 to \$152,370 or from \$26.59 to \$37.07 per square foot of living area. The subject's improvement assessment of

\$140,356 or \$31.68 per square foot of living area falls within the range established by the comparables in this record and appears to be well supported when giving due consideration to the subject's pool amenity in light of the per-square-foot assessment depicted by board of review comparable #5, a smaller home but also with a pool feature. Based on this record and after considering appropriate 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Jason Pizza, by attorney:  
Gregory Riggs  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085