



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

APPELLANT: Robert Mordini  
DOCKET NO.: 12-02696.001-R-1  
PARCEL NO.: 16-21-206-008

The parties of record before the Property Tax Appeal Board are Robert Mordini, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld & Associates, LLC in Chicago, and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$93,333  
**IMPR:** \$49,319  
**TOTAL:** \$142,652

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 2012 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 2,198 square feet of living area. The dwelling was constructed in 1943. Features of the home include a full finished basement, central air conditioning, a fireplace and a detached 608 square foot garage. The property

has a 39,230 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales.

Based on this evidence, the appellant requested a total assessment of \$109,406 which would reflect a market value of approximately \$328,218 or \$149.33 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$142,652. The subject's assessment reflects a market value of \$435,978 or \$198.35 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue.

On December 20, 2013, the board of review submitted a letter from Martin P. Paulson, Clerk of the Lake County Board of Review, asserting that each of the appellant's comparables have significantly less land area than the subject property. In addition, the board of review submitted a grid analysis with data on three comparable sales.

The board of review also timely requested an extension of time to submit evidence. With the additional evidence postmarked on January 28, 2014, the board of review submitted a second letter from Paulson which noted that the appellant's comparable properties were located in neighboring Moraine Township. A second grid analysis consisting of four comparable sales was also provided, three of which were new comparable properties.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

#### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The comparable properties presented by the appellant have parcels ranging in size from 7,635 to 11,718 square feet of land area as compared to the subject parcel of 39,230 square feet of land area. Given this difference in land size, the Board has given reduced weight to the appellant's comparables. Similarly, the Board finds that three of the six comparables presented by the board of review had land sizes ranging from 11,419 to 20,291 square feet of land area. The Board also finds these parcels are dissimilar to the subject parcel in land area.

The Board finds the best evidence of market value to be the board of review remaining three comparable sales with parcels ranging in size from 26,385 to 40,443 square feet of land area. The parcels are improved with 1.5 or two-story dwellings that were built between 1926 and 1941. The homes range in size from 2,207 to 2,991 square feet of living area. Two of these comparables have basements and each has central air conditioning. Two of the homes have one or two fireplaces and each has a garage ranging in size from 360 to 479 square feet of building area. These most similar comparables sold between May 2012 and April 2013 for prices ranging from \$481,750 to \$750,000 or from \$218.28 to \$250.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$435,978 or \$198.35 per square foot of living area, including land, which is below the range established by the best comparable sales in this record.

Based on this evidence 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.

\_\_\_\_\_  
Chairman

*K. L. Ferr*

\_\_\_\_\_  
Member

*JR*

\_\_\_\_\_  
Member

*Mark Albino*

\_\_\_\_\_  
Member

*Jerry White*

\_\_\_\_\_  
Acting 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: September 18, 2015

\_\_\_\_\_  
*A. Portol*

\_\_\_\_\_  
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 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 the subsequent year 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.

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.