



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

APPELLANT: Mario Rogic  
DOCKET NO.: 18-01964.001-R-1  
PARCEL NO.: 16-34-400-013

The parties of record before the Property Tax Appeal Board are Mario Rogic, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, 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:** \$133,598  
**IMPR.:** \$163,291  
**TOTAL:** \$296,889

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 2018 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 4,091 square feet of living area. The dwelling was constructed in 1941 and has a reported effective age of 1960 due to an addition and remodeling. Features of the home include a partial basement with 1,278 square feet of finished area, central air conditioning, three fireplaces and a 625 square foot garage. The property has a 42,786 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation and a lack of assessment uniformity concerning the improvement assessment as the bases of the appeal. In support of these arguments, the appellant submitted a grid analysis with information on three comparable properties with both sales and equity data. The properties are located from .15 of a mile to 1.11-miles from the subject. The parcels range in size from 20,221 to 48,064 square feet of land area and have each been

improved with a two-story dwelling of brick exterior construction. The homes were built from 1936 to 1965 with effective ages ranging from 1949 to 1971. The dwellings range in size from 3,391 to 4,377 square feet of living area. Each comparable has a basement, one of which with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 378 to 504 square feet of building area. The comparables sold from June 2016 to August 2017 for prices ranging from \$515,000 to \$677,500 or from \$151.87 to \$182.78 per square foot of living area, including land. The comparables have improvement assessments ranging from \$75,891 to \$124,953 or from \$22.38 to \$36.84 per square foot of living area.

Based on this evidence, the appellant requested a total assessment reduction to \$222,477 which would reflect a market value of \$667,498 or \$163.16 per square foot of living area, including land, at the statutory level of assessment of 33.33%. The appellant requested a reduced improvement assessment of \$88,879 or \$21.73 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 \$296,889. The subject's assessment reflects a market value of \$897,488 or \$219.38 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$163,291 or \$39.91 per square foot of living area.

In responding to the appellant's evidence, the board of review submitted a photograph of appellant's comparable #3 and noted this is a contemporary-style dwelling with a different market appeal, while the subject is a two-story colonial style dwelling which is typical for the market area.

In support of its contention of the correct assessment, the board of review submitted information on three comparables with both sales and equity data. As part of the submission, the board of review noted the same neighborhood of these comparables to the subject and the smaller lot sizes when compared to the subject parcel. The properties are located from .111 to .679 of a mile from the subject. The parcels range in size from 20,004 to 22,091 square feet of land area and have each been improved with a two-story dwelling of brick exterior construction. The homes were built between 1975 and 1985 and range in size from 3,616 to 3,915 square feet of living area. Each comparable has a basement with finished areas, central air conditioning, a fireplace and a garage ranging in size from 572 to 792 square feet of building area. The comparables sold from January 2017 to July 2018 for prices ranging from \$785,000 to \$870,000 or from \$205.18 to \$240.60 per square foot of living area, including land. The comparables have improvement assessments ranging from \$159,302 to \$205,970 or from \$41.64 to \$52.88 per square foot of living area. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends in part 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 on grounds of overvaluation.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable sales #1 and #3 due to the lack of finished basement area, differences in style and/or distant location of the property from the subject.

The Board finds the best evidence of market value in the record to be appellant's comparable #2 along with the board of review comparables. These four comparables present varying degrees of similarity to the subject in lot size, age, dwelling size and amount of finished basement area but have similar features in several respects. These comparables sold between December 2016 to July 2018 for prices ranging from \$620,000 to \$870,000 or from \$182.78 to \$240.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$897,488 or \$219.38 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per-square-foot basis although it is above the range in terms of overall value. The subject's higher overall value appears to be logical given that the subject's lot is larger, the dwelling is larger, and the subject has more fireplaces. Based on this evidence and after considering adjustments to the comparables for differences, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

Alternatively, the taxpayer contends assessment inequity as a basis of the appeal concerning the improvement assessment. 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 based on lack of uniformity in the improvement assessment.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #3 due to the lack of finished basement area, differences in style and/or distant location of the property from the subject.

The Board finds best evidence of assessment equity to be the appellant's comparable #2 and the board of review comparables which have varying degrees of similarity to the subject in age and dwelling size but are all relatively close to the subject in proximity. These comparables had improvement assessments ranging from \$124,953 to \$205,970 or from \$36.84 to \$52.88 per square foot of living area. The subject's improvement assessment of \$163,291 or \$39.91 per square foot of living area is within the range of the equity comparables in this record and appears to be justified given the subject's larger dwelling size than the best comparables presented by the parties. Based on this record, 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 improvement assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

In conclusion on this record, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct on both market value and uniformity grounds such that no reduction 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: \_\_\_\_\_

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: October 20, 2020



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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