



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

APPELLANT: James Mattern
DOCKET NO.: 19-03832.001-R-1
PARCEL NO.: 16-36-415-009

The parties of record before the Property Tax Appeal Board are James Mattern, 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 ***a reduction*** 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: \$86,319
IMPR.: \$55,517
TOTAL: \$141,836

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 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 one-story dwelling of brick exterior construction with 1,898 square feet of living area. The dwelling was constructed in 1951 and is approximately 68 years old. The dwelling has a reported effective age of 1953. Features of the home include a full unfinished basement, central air conditioning, a fireplace, one bathroom and a 391 square foot garage. The property has a 10,410 square foot site and is located in Highland Park, Moraine Township, Lake County.

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 equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,497 to 2,890 square feet of living area. The dwellings range in age from

63 to 70 years old. The appellant reported that one comparable has a 717/crawl space foundation and three comparables have either a crawl space or a concrete slab foundation. Each comparable has central air conditioning, a fireplace and either 2 or 2½ bathrooms. Three comparable each have a garage that ranges in size from 270 to 484 square feet of building area. The appellant described comparable #4 as having “none/484” garage or carport in his grid analysis. The comparables have improvement assessments that range from \$39,033 to \$75,552 or from \$24.54 to \$26.32 per square foot of living area. Based on this evidence, the appellant requested the subject’s improvement assessment be reduced to \$48,873 or \$25.75 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 \$145,089. The subject property has an improvement assessment of \$58,770 or \$30.96 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted a copy of the subject’s property record card, along with information on four equity comparables located within the same assessment neighborhood as the subject property. The comparables are improved with one-story dwellings of brick or wood siding and brick exterior construction ranging in size from 1,624 to 2,175 square feet of living area. The dwellings were built from 1949 to 1954 and have reported effective ages that range from 1955 to 1973. The board of review reported that each comparable has a full basement with a recreation room, central air conditioning, one or two fireplaces, from 2½ to 3½ bathrooms and a garage that ranges in size from 299 to 572 square feet of building area. The comparables have improvement assessments that range from \$51,597 to \$81,033 or from \$31.00 to \$41.32 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 based upon the record evidence that a reduction in the subject's assessment is warranted.

The record contains a total of eight suggested equity comparables for the Board’s consideration. The Board gives less weight to the appellant’s comparables due to differences from the subject in foundation type or lack of a garage. Furthermore, appellant’s comparables #2 and #3 have dissimilar dwelling sizes when compared to the subject dwelling. The Board gives reduced weight to board of review comparables #1 and #3 due to their newer effective ages when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #2 and #4, which are relatively similar to the subject in location, dwelling size, design and age/effective age. The Board finds each comparable dwelling has a basement recreation room and a greater number of bathrooms when compared to the subject dwelling which has only one

bathroom and an unfinished basement. The comparables have improvement assessments of \$64,199 and \$51,597 or \$31.00 and \$31.77 per square foot of living area. The subject's improvement assessment of \$58,770 or \$30.96 per square foot of living area, which is bracketed by the two best comparables in terms of overall improvement assessment and slightly below both comparables on a square foot basis. However, after considering adjustments to the comparables for differences from the subject, such as basement recreation room and number of bathrooms, the Board finds the subject's assessment is excessive. Therefore, based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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: December 21, 2021



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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